

United States Bankruptcy Court for the:

District of South Carolina

Case number (if known): \_\_\_\_\_

Chapter you are filing under:

- ☐ Chapter 7  
☒ Chapter 11  
☐ Chapter 12  
☐ Chapter 13

☐ Check if this is an  
amended filing

## Official Form 201

## Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name HandPicked, Inc.

2. All other names debtor used  
in the last 8 years

HandPicked

Include any assumed names,  
trade names, and *doing business*  
as names

3. Debtor's federal Employer  
Identification Number (EIN)

57-0896848

4. Debtor's address

Principal place of business

270 Haribson Blvd

Number Street

Columbia SC 29212

City State ZIP Code

Lexington County

County

Mailing address, if different from principal place  
of business

113 Dandelion Court

Number Street

P.O. Box

Lexington SC 29072

City State ZIP Code

Location of principal assets, if different from  
principal place of business

Number Street

City State ZIP Code

5. Debtor's website (URL) <https://behandpicked.com>

6. Type of debtor

- ☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))  
☐ Partnership (excluding LLP)  
☐ Other. Specify: \_\_\_\_\_

Debtor HandPicked, Inc. Case number (if known)

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))  
☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))  
☐ Railroad (as defined in 11 U.S.C. § 101(44))  
☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))  
☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))  
☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))  
☒ None of the above

B. Check all that apply:

- ☐ Tax-exempt entity (as described in 26 U.S.C. § 501)  
☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)  
☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.

See <http://www.naics.com/search/>.  
 4483

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- ☐ Chapter 7  
☐ Chapter 9  
☒ Chapter 11. Check all that apply:

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

- ☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, and it chooses to proceed under Subchapter V of Chapter 11. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
☐ A plan is being filed with this petition.  
☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).  
☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11 (Official Form 201A) with this form.  
☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

☒ No

☐ Yes. District When Case number  
 MM / DD / YYYY  
 District When Case number  
 MM / DD / YYYY

If more than 2 cases, attach a separate list.

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

☐ No

☒ Yes. Debtor Sonya M. Ingram and Kevin D. Ingram Relationship Sonya Ingram is sole c  
 District District of South Carolina When 06/30/2023  
 MM / DD / YYYY  
 Case number, if known

List all cases. If more than 1, attach a separate list.

Debtor HandPicked, Inc. Case number (if known) \_\_\_\_\_  
Name

**11. Why is the case filed in *this* district?**

*Check all that apply:*

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

**12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?**

- ☒ No
- ☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

**Why does the property need immediate attention?** *(Check all that apply.)*

- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.  
What is the hazard? \_\_\_\_\_
- ☐ It needs to be physically secured or protected from the weather.
- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- ☐ Other \_\_\_\_\_

**Where is the property?** \_\_\_\_\_

Number Street  
\_\_\_\_\_  
City State ZIP Code

**Is the property insured?**

- ☐ No
- ☐ Yes. Insurance agency \_\_\_\_\_  
Contact name \_\_\_\_\_  
Phone \_\_\_\_\_

**Statistical and administrative information**

**13. Debtor's estimation of available funds**

*Check one:*

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

**14. Estimated number of creditors**

- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000   | <input type="checkbox"/> 25,001-50,000     |
| <input type="checkbox"/> 50-99           | <input type="checkbox"/> 5,001-10,000  | <input type="checkbox"/> 50,001-100,000    |
| <input type="checkbox"/> 100-199         | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999         |  |  |

**15. Estimated assets**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> \$0-\$50,000                     | <input type="checkbox"/> \$1,000,001-\$10 million    | <input type="checkbox"/> \$500,000,001-\$1 billion     |
| <input type="checkbox"/> \$50,001-\$100,000               | <input type="checkbox"/> \$10,000,001-\$50 million   | <input type="checkbox"/> \$1,000,000,001-\$10 billion  |
| <input type="checkbox"/> \$100,001-\$500,000              | <input type="checkbox"/> \$50,000,001-\$100 million  | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input checked="" type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion        |

Debtor HandPicked, Inc.  
Name

Case number (if known)

16. Estimated liabilities

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000          | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion     |
| <input type="checkbox"/> \$50,001-\$100,000    | <input type="checkbox"/> \$10,000,001-\$50 million           | <input type="checkbox"/> \$1,000,000,001-\$10 billion  |
| <input type="checkbox"/> \$100,001-\$500,000   | <input type="checkbox"/> \$50,000,001-\$100 million          | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million         | <input type="checkbox"/> More than \$50 billion        |

**Request for Relief, Declaration, and Signatures**

**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 06/30/2023  
MM / DD / YYYY

**X** /s/ Sonya M. Ingram

Signature of authorized representative of debtor

Sonya M. Ingram

Printed name

Title Owner

18. Signature of attorney

**X** /s/ W. Harrison Penn

Signature of attorney for debtor

Date 06/30/2023

MM / DD / YYYY

W. Harrison Penn

Printed name

Penn Law Firm, LLC

Firm name

1517 Laurel Street (29201) PO Box 11332

Number Street

Columbia

City

SC

State

29211-1332

ZIP Code

8037718836

Contact phone

hpenn@mccarthy-lawfirm.com

Email address

District Ct. ID #11164

Bar number

SC

State

**2022 S Corporation Return**  
prepared for:

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**HANDPICKED, INC.**  
270 HARBISON BLVD  
COLUMBIA, SC 29212

**DOOLEY AND COMPANY, LLC**  
468 OLD CHEROKEE ROAD  
LEXINGTON, SC 29072

1120S

HANDPICKED, INC.  
270 HARBISON BLVD  
COLUMBIA, SC 29212

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DOOLEY AND COMPANY, LLC  
468 OLD CHEROKEE ROAD  
LEXINGTON, SC 29072

11205

HANDPICKED, INC.  
270 HARBISON BLVD  
COLUMBIA, SC 29212

Form **8879-CORP**

**E-file Authorization for Corporations**

(December 2022)

For calendar year 2022, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

**Use for efile authorizations for Form 1120, 1120-F or 1120S.  
Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879CORP](http://www.irs.gov/Form8879CORP) for the latest information.**

Name of corporation

HANDPICKED, INC.

Employer identification number

57-0896848

**Part I Information (Whole dollars only)**

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	445,607.

**Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☐ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature  
ERO firm name  
on the corporation's electronically filed income tax return.

☒ As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_ Title PRESIDENT

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

5 7 1 1 6 1 2 9 2 0 5  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date 03/31/2023

**ERO Must Retain This Form — See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**



Form **1120-S**  
Department of the Treasury  
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**Do not file this form unless the corporation has filed or  
is attaching Form 2553 to elect to be an S corporation.Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

OMB No. 1545-0123

**2022**

For calendar year 2022 or tax year beginning , 2022, ending , 20

<b>A</b> S election effective date 10/15/2014	<b>TYPE OR PRINT</b>	Name HANDPICKED, INC.	<b>D</b> Employer identification number 57-0896848
<b>B</b> Business activity code number (see instructions) 458310		Number, street, and room or suite no. If a P.O. box, see instructions. 270 HARBISON BLVD	<b>E</b> Date incorporated 09/01/1989
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code COLUMBIA SC 29212	<b>F</b> Total assets (see instructions) \$ 695,609.

**G** Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☒ Address change (4) ☐ Amended return (5) ☐ S election termination**I** Enter the number of shareholders who were shareholders during any part of the tax year . . . . . 1**J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b> 708,826.	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b> Balance. Subtract line 1b from line 1a . . . . .	<b>1c</b> 708,826.	
	<b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .	<b>2</b> 263,219.	
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b> 445,607.	
	<b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .	<b>4</b>	
<b>Deductions</b> (see instructions for limitations)	<b>5</b> Other income (loss) (see instructions—attach statement) . . . . .	<b>5</b>	
	<b>6</b> Total income (loss). Add lines 3 through 5 . . . . .	<b>6</b> 445,607.	
	<b>7</b> Compensation of officers (see instructions—attach Form 1125-E) . . . . .	<b>7</b> 109,577.	
	<b>8</b> Salaries and wages (less employment credits) . . . . .	<b>8</b> 169,247.	
	<b>9</b> Repairs and maintenance . . . . .	<b>9</b> 22,356.	
	<b>10</b> Bad debts . . . . .	<b>10</b>	
	<b>11</b> Rents . . . . .	<b>11</b> 86,267.	
	<b>12</b> Taxes and licenses . . . . .	<b>12</b> 45,243.	
	<b>13</b> Interest (see instructions) . . . . .	<b>13</b> 79,114.	
	<b>14</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	<b>14</b> 5,180.	
	<b>15</b> Depletion (Do not deduct oil and gas depletion.) . . . . .	<b>15</b>	
	<b>16</b> Advertising . . . . .	<b>16</b> 9,597.	
	<b>17</b> Pension, profit-sharing, etc., plans . . . . .	<b>17</b> 2,427.	
	<b>18</b> Employee benefit programs . . . . .	<b>18</b> 250.	
	<b>19</b> Other deductions (attach statement) See Statement. . . . .	<b>19</b> 320,774.	
<b>20</b> Total deductions. Add lines 7 through 19 . . . . .	<b>20</b> 850,032.		
<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6 . . . . .	<b>21</b> -404,425.		
<b>Tax and Payments</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions) . . . . .	<b>22a</b>	
	<b>b</b> Tax from Schedule D (Form 1120-S) . . . . .	<b>22b</b>	
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes) . . . . .	<b>22c</b>	
	<b>23a</b> 2022 estimated tax payments and 2021 overpayment credited to 2022 . . . . .	<b>23a</b>	
	<b>b</b> Tax deposited with Form 7004 . . . . .	<b>23b</b> 0.	
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136) . . . . .	<b>23c</b>	
	<b>d</b> Add lines 23a through 23c . . . . .	<b>23d</b> 0.	
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> . . . . .	<b>24</b>	
	<b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed . . . . .	<b>25</b> 0.	
<b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	<b>26</b>		
<b>27</b> Enter amount from line 26: Credited to 2023 estimated tax Refunded . . . . .	<b>27</b>		

**Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
		PRESIDENT	

**Paid  
Preparer  
Use Only**

Print/Type preparer's name Rodney K. Dooley, Jr., CPA/PFS/CFP	Preparer's signature Rodney K. Dooley, Jr., CPA/PFS/CFP	Date 03/31/2023	Check <input type="checkbox"/> if self-employed	PTIN P01079014
Firm's name DOOLEY AND COMPANY, LLC	Firm's EIN 57-0757755		Phone no. (803) 359-3800	
Firm's address 468 OLD CHEROKEE ROAD LEXINGTON SC 29072				

For Paperwork Reduction Act Notice, see separate instructions. BAA

REV 03/08/23 PRO

Form **1120-S** (2022)

<b>1</b>	Check accounting method:	a <input type="checkbox"/> Cash    b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No	
<b>2</b>	See the instructions and enter the: <b>a</b> Business activity <b>RETAIL SALES</b> <b>b</b> Product or service <b>RETAIL PRODUCTS</b>				
<b>3</b>	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .			X	
<b>4</b>	At the end of the tax year, did the corporation:				
<b>a</b>	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .			X	
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made
<b>b</b>	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .				X
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
<b>5a</b>	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? . . . . . If "Yes," complete lines (i) and (ii) below.				X
	(i) Total shares of restricted stock . . . . .				
	(ii) Total shares of non-restricted stock . . . . .				
<b>b</b>	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? . . . . . If "Yes," complete lines (i) and (ii) below.				X
	(i) Total shares of stock outstanding at the end of the tax year . . . . .				
	(ii) Total shares of stock outstanding if all instruments were executed . . . . .				
<b>6</b>	Has this corporation filed, or is it required to file, <b>Form 9918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .				X
<b>7</b>	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . <input type="checkbox"/> If checked, the corporation may have to file <b>Form 9918</b> , Information Return for Publicly Offered Original Issue Discount Instruments.				
<b>8</b>	If the corporation ( <b>a</b> ) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and ( <b>b</b> ) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions . . . . . \$_____				
<b>9</b>	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions . . . . .				X
<b>10</b>	Does the corporation satisfy one or more of the following? See instructions . . . . .				X
<b>a</b>	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.				
<b>b</b>	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.				
<b>c</b>	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach <b>Form 9990</b> , Limitation on Business Interest Expense Under Section 163(j).				
<b>11</b>	Does the corporation satisfy both of the following conditions? . . . . .				X
<b>a</b>	The corporation's total receipts (see instructions) for the tax year were less than \$250,000.				
<b>b</b>	The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.				

Form 1120-S (2022)

Page 3

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? . . . . . If "Yes," enter the amount of principal reduction . . . . . \$		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .		X
14a	Did the corporation make any payments in 2022 that would require it to file Form(s) 1099? . . . . .	X	
b	If "Yes," did or will the corporation file required Form(s) 1099? . . . . .	X	
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . . If "Yes," enter the amount from Form 8996, line 15 . . . . . \$		X

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21) . . . . .	1	-404,425.
	2 Net rental real estate income (loss) (attach Form 8825) . . . . .	2	
	3a Other gross rental income (loss) . . . . . 3a		
	b Expenses from other rental activities (attach statement) . . . . . 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a . . . . . 3c		
	4 Interest income . . . . . 4		
	5 Dividends: a Ordinary dividends . . . . . 5a		
	b Qualified dividends . . . . . 5b		
	6 Royalties . . . . . 6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) . . . . . 7		
Income (Loss)	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) . . . . . 8a		
	b Collectibles (28%) gain (loss) . . . . . 8b		
	c Unrecaptured section 1250 gain (attach statement) . . . . . 8c		
	9 Net section 1231 gain (loss) (attach Form 4797) . . . . . 9		-634.
10 Other income (loss) (see instructions) . . . . . Type: . . . . . 10			
Deductions	11 Section 179 deduction (attach Form 4562) . . . . . 11		
	12a Charitable contributions . . . . . 12a		
	b Investment interest expense . . . . . 12b		
	c Section 59(e)(2) expenditures . . . . . Type: . . . . . 12c		
d Other deductions (see instructions) . . . . . Type: . . . . . 12d			
Credits	13a Low-income housing credit (section 42(j)(5)) . . . . . 13a		
	b Low-income housing credit (other) . . . . . 13b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) . . . . . 13c		
	d Other rental real estate credits (see instructions) Type: . . . . . 13d		
	e Other rental credits (see instructions) . . . . . Type: . . . . . 13e		
	f Biofuel producer credit (attach Form 6478) . . . . . 13f		
	g Other credits (see instructions) . . . . . Type: . . . . . 13g		
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance . . . . . <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment . . . . . 15a		
	b Adjusted gain or loss . . . . . 15b		
	c Depletion (other than oil and gas) . . . . . 15c		
	d Oil, gas, and geothermal properties—gross income . . . . . 15d		
	e Oil, gas, and geothermal properties—deductions . . . . . 15e		
	f Other AMT items (attach statement) . . . . . 15f		
Items Affecting Shareholder Basis	16a Tax-exempt interest income . . . . . 16a		
	b Other tax-exempt income . . . . . 16b		
	c Nondeductible expenses . . . . . 16c		25,930.
	d Distributions (attach statement if required) (see instructions) . . . . . 16d		0.
	e Repayment of loans from shareholders . . . . . 16e		
	f Foreign taxes paid or accrued . . . . . 16f		

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Form 1120-S (2022)

Page 4

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount
Other Information	17a Investment income . . . . .	17a
	b Investment expenses . . . . .	17b
	c Dividend distributions paid from accumulated earnings and profits . . . . .	17c 0.
	d Other items and amounts (attach statement) ** SEC 199A INFO: SEE STMT A	
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f .	18 -405,059.

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash . . . . .		369,824.		79,169.
2a	Trade notes and accounts receivable . . . . .	0.		0.	
b	Less allowance for bad debts . . . . .	( )	0.	( )	0.
3	Inventories . . . . .		53,689.		74,373.
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) Ln 6 St.		89,156.		53,983.
7	Loans to shareholders . . . . .				28,582.
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .	230,277.		225,525.	
b	Less accumulated depreciation . . . . .	( 215,872.)	14,405.	( 216,934.)	8,591.
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .	2,516,704.		2,516,704.	
b	Less accumulated amortization . . . . .	( 1,814,123.)	702,581.	( 2,065,793.)	450,911.
14	Other assets (attach statement) . . . . .				
15	Total assets . . . . .		1,229,655.		695,609.
Liabilities and Shareholders' Equity					
16	Accounts payable . . . . .		12,458.		-4,680.
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) Ln 18 St.		21,797.		18,680.
19	Loans from shareholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .		2,765,610.		2,698,254.
21	Other liabilities (attach statement) Ln 21 St.		236,198.		220,752.
22	Capital stock . . . . .		100.		100.
23	Additional paid-in capital . . . . .		242,275.		242,275.
24	Retained earnings . . . . .		-2,048,783.		-2,479,772.
25	Adjustments to shareholders' equity (attach statement) . . . . .				
26	Less cost of treasury stock . . . . .		( )		( )
27	Total liabilities and shareholders' equity . . . . .		1,229,655.		695,609.

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Page 5

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

**Note:** The corporation may be required to file Schedule M-3. See instructions.

<b>1</b> Net income (loss) per books . . . . .	-430,989.	<b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) . . . . .		<b>a</b> Tax-exempt interest \$ . . . . .	
<b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 16f (itemize):		<b>6</b> Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):	
<b>a</b> Depreciation \$ . . . . .		<b>a</b> Depreciation \$ . . . . .	
<b>b</b> Travel and entertainment \$ 1,212.		<b>7</b> Add lines 5 and 6 . . . . .	
See M-1, Line 3 Stmt 24,718.	25,930.	<b>8</b> Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 . . . . .	-405,059.
<b>4</b> Add lines 1 through 3 . . . . .	-405,059.		

**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account**  
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
<b>1</b> Balance at beginning of tax year . . . . .	-483,216.	0.	0.	186,655.
<b>2</b> Ordinary income from page 1, line 21 . . . . .				
<b>3</b> Other additions . . . . .				
<b>4</b> Loss from page 1, line 21 . . . . .	( 404,425.)			
<b>5</b> Other reductions See M-2, Line 5 Stmt. . . . .	( 26,564.)			( )
<b>6</b> Combine lines 1 through 5 . . . . .	-914,205.	0.	0.	186,655.
<b>7</b> Distributions . . . . .	0.	0.	0.	0.
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6 . . . . .	-914,205.	0.	0.	186,655.

REV 03/08/23 PRO

Form 1120-S (2022)

Form **4797**  
Department of the Treasury  
Internal Revenue Service

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

Attach to your tax return.  
Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2022**Attachment  
Sequence No. **27**

Name(s) shown on return **HANDPICKED, INC.** Identifying number **57-0896848**

**1a** Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . **1a**

**b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets. . . . . **1b**

**c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets . . . . . **1c**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	CCTV & ALARM	09/08/2016	12/28/2022	0.	4,118.	4,752.	-634.

**3** Gain, if any, from Form 4684, line 39 . . . . . **3**

**4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . **4**

**5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . **5**

**6** Gain, if any, from line 32, from other than casualty or theft . . . . . **6**

**7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . . **7** **-634.**

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

**8** Nonrecaptured net section 1231 losses from prior years. See instructions . . . . . **8**

**9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions. . . . . **9**

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

**11** Loss, if any, from line 7 . . . . . **11** ( )

**12** Gain, if any, from line 7 or amount from line 8, if applicable . . . . . **12**

**13** Gain, if any, from line 31 . . . . . **13**

**14** Net gain or (loss) from Form 4684, lines 31 and 38a . . . . . **14**

**15** Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . **15**

**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . . **16**

**17** Combine lines 10 through 16. . . . . **17**

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . . **18a**

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 . . . . . **18b**

Form **1125-A**(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service**Cost of Goods Sold**▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.  
▶ Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

OMB No. 1545-0123

Name <b>HANDPICKED, INC.</b>		Employer identification number <b>57-0896848</b>	
<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	<b>53,689</b>
<b>2</b>	Purchases . . . . .	<b>2</b>	<b>256,065</b>
<b>3</b>	Cost of labor . . . . .	<b>3</b>	
<b>4</b>	Additional section 263A costs (attach schedule) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach schedule) . . . . . <b>See Statement</b>	<b>5</b>	<b>27,838</b>
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	<b>337,592</b>
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	<b>74,373</b>
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions . . . . .	<b>8</b>	<b>263,219</b>
<b>9a</b> Check all methods used for valuing closing inventory:			
(i) <input type="checkbox"/> Cost			
(ii) <input checked="" type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
<b>b</b>	Check if there was a writedown of subnormal goods . . . . .	<input type="checkbox"/>	
<b>c</b>	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .	<input type="checkbox"/>	
<b>d</b>	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .	<b>9d</b>	
<b>e</b>	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>f</b>	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

**What's New****Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

**General Instructions****Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

**Who Must File**

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

**Small business taxpayer.** A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

## 2022

For calendar year 2022, or tax year

ending / /

**See separate instructions.**

**Schedule K-1 (Form 1120-S) 2022**



**Statement A—QBI Pass-through Entity Reporting**

<b>Corporation's name:</b> HANDPICKED, INC.		<b>Corporation's EIN:</b> 57-0896848	
<b>Shareholder's name:</b> SONYA M. INGRAM		<b>Shareholder's identifying no:</b> [REDACTED] 2348	
<b>Shareholder's share of:</b>		1120S, Line 21	
		<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
		<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
		<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>			
	Ordinary business income (loss) . . . . .	-404,425.	
	Rental income (loss) . . . . .		
	Royalty income (loss) . . . . .		
	Section 1231 gain (loss) . . . . .		
	Other income (loss) . . . . .		
	Section 179 deduction . . . . .		
	Other deductions . . . . .		
<b>W-2 wages</b> . . . . .		278,824.	
<b>UBIA of qualified property</b> . . . . .		225,407.	
<b>Section 199A dividends</b> . . . . .			

**Statement A—QBI Pass-through Entity Reporting**

<b>Corporation's name:</b>		<b>Corporation's EIN:</b>	
<b>Shareholder's name:</b>		<b>Shareholder's identifying no:</b>	
<b>Shareholder's share of:</b>			
		<input type="checkbox"/> PTP	<input type="checkbox"/> PTP
		<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated
		<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>			
	Ordinary business income (loss) . . . . .		
	Rental income (loss) . . . . .		
	Royalty income (loss) . . . . .		
	Section 1231 gain (loss) . . . . .		
	Other income (loss) . . . . .		
	Section 179 deduction . . . . .		
	Other deductions . . . . .		
<b>W-2 wages</b> . . . . .			
<b>UBIA of qualified property</b> . . . . .			
<b>Section 199A dividends</b> . . . . .			



Form 1120S

199A Statement A Summary

2022

QuickZoom to Other Copy \_\_\_\_\_

Page 1

Corporation's Name: <b>HANDPICKED, INC.</b>		Corporation's EIN: <b>57-0896848</b>	
		1120S, Line 21	
<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business inc (loss) .		-404,425.	
Rental income (loss) . . . . .			
Royalty income (loss) . . . . .			
Section 1231 gain (loss) . . .			
Other income (loss) . . . . .			
Section 179 deduction . . . .			
Other deductions . . . . .			
W-2 wages . . . . .		278,824.	
UBIA of qualified property . . .		225,407.	
Qualified REIT dividends . . .			

Corporation's Name: _____		Corporation's EIN: _____	
	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
Shareholder's share of: QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business inc (loss) .	_____	_____	_____
Rental income (loss) . . . . .	_____	_____	_____
Royalty income (loss) . . . . .	_____	_____	_____
Section 1231 gain (loss) . . .	_____	_____	_____
Other income (loss) . . . . .	_____	_____	_____
Section 179 deduction . . . .	_____	_____	_____
Other deductions . . . . .	_____	_____	_____
W-2 wages . . . . .	_____	_____	_____
UBIA of qualified property . . .	_____	_____	_____
Qualified REIT dividends . . . .	_____		

**Form 1120S  
Schedule L**

**Other Assets**

**2022**

Name <b>HANDPICKED, INC.</b>	Employer ID Number <b>57-0896848</b>
---------------------------------	---

<b>Other Current Assets:</b>	<b>Beginning of tax year</b>	<b>End of tax year</b>
1123 Â• Prepaid Purchases	5,147.	5,147.
1127 Â• Prepaid Insurance	0.	0.
1128 Â• Prepaid Support Ma	0.	0.
1129 Â• Prepaids/Deposits	43,612.	47,027.
1131 Â• Prepaid Shipping O	38,588.	0.
1136 Â• Escrow Held by BDC	1,784.	1,784.
1138 Â• Prepaid Stones	25.	25.
<b>Total to Form 1120S, Schedule L, line 6 . . . . . ▶</b>	<b>89,156.</b>	<b>53,983.</b>

  

<b>Other Investments:</b>	<b>Beginning of tax year</b>	<b>End of tax year</b>
<b>Total to Form 1120S, Schedule L, line 9 . . . . . ▶</b>		

  

<b>Other Assets:</b>	<b>Beginning of tax year</b>	<b>End of tax year</b>
<b>Total to Form 1120S, Schedule L, line 14 . . . . . ▶</b>		

**Form 1120S  
Schedule L**

**Other Liabilities  
and Adjustments to Shareholders' Equity**

**2022**

Name <b>HANDPICKED, INC.</b>	Employer ID Number <b>57-0896848</b>
---------------------------------	---

<b>Other Current Liabilities:</b>	<b>Beginning of tax year</b>	<b>End of tax year</b>
2106.1 Â• State Withholdin	0.	0.
2015 Â• Health Insurance P	0.	0.
2110 Â• Federal Withholdin	0.	0.
2124 Â• Fica	0.	0.
2144 Â• Medicare	0.	0.
2200 Â• Sales Tax Payable	6,892.	5,566.
2256 Â• Salaries Payable	3,737.	1,943.
2261 Â• Contributions Paya	0.	0.
2262 Â• Miscellaneous Paya	0.	0.
2254 Â• NC-Sales Tax Payab	11,163.	11,163.
Rounding	5.	8.
<b>Total to Form 1120S, Schedule L, line 18</b> ▶	<b>21,797.</b>	<b>18,680.</b>

<b>Other Liabilities:</b>	<b>Beginning of tax year</b>	<b>End of tax year</b>
2000 Â• Accrued /Other Lia	1,238.	8,392.
2001 Â• Bank of America	0.	0.
2001.2 Â• BOA - Sonya Ingr	50,709.	38,199.
2002 Â• American Express	16,845.	11,705.
2003 Â• Elite Wells Fargo	0.	0.
2006 Â• Wells Commercial	0.	0.
2013 Â• 401K Loan Payable	0.	0.
2014 Â• Deferred Compensat	875.	-627.
2245 Â• Deferred Gift Card	1,725,487.	1,732,547.
2246 Â• Deferred Due Bills	104,954.	110,639.
2247 Â• Deferred Gift Card	-1,663,910.	-1,680,103.
<b>Total to Form 1120S, Schedule L, line 21</b> ▶	<b>236,198.</b>	<b>220,752.</b>

<b>Adjustments to Shareholders' Equity:</b>	<b>Beginning of tax year</b>	<b>End of tax year</b>
<b>Total to Form 1120S, Schedule L, line 25</b> ▶		

# 199A Worksheet by Activity

2022

► Keep for your records

Corporation's name <b>HANDPICKED, INC.</b>		Corporation's EIN <b>57-0896848</b>	
QuickZoom to 199A Summary . . . . ► _____			
Aggregation Code: _____		Trade or Business: <u>1120S, Line 21</u> EIN: <u>57-0896848</u>	
		Is this activity a qualified trade/business? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Specified Service Trade or Business? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
QBI or qualified PTP items subject to shareholder-specific determinations:			
1 a Ordinary business income (loss) . . . . .	1 a	-404,425.	
b Adjustments . . . . .	b		
c Adjusted ordinary business income (loss) . . . . .	1 c	-404,425.	
2 a Rental income (loss) . . . . .	2 a		
b Adjustments . . . . .	b		
c Adjusted rental income (loss) . . . . .	2 c		
3 a Royalty income (loss) . . . . .	3 a		
b Adjustments . . . . .	b		
c Adjusted royalty income (loss) . . . . .	3 c		
4 a Section 1231 gain (loss) . . . . .	4 a		
b Adjustments . . . . .	b		
c Adjusted section 1231 gain (loss) . . . . .	4 c		
5 Other income (loss) . . . . .	5		
6 a Section 179 deduction . . . . .	6 a		
b Adjustments . . . . .	b		
c Adjusted section 179 deduction . . . . .	6 c		
7 Other deductions . . . . .	7		
8 a W-2 wages . . . . .	8 a	278,824.	
b Adjustments . . . . .	b		
c Adjusted W-2 Wages . . . . .	8 c	278,824.	
9 a UBIA of qualified property . . . . .	9 a		
b Adjustments . . . . .	b	225,407.	
c Adjusted UBIA of qualified property . . . . .	9 c	225,407.	

**Section 179 Carryover Detail for this Activity**

	Section 179 Regular Tax	Section 179 QBI
Tentative Section 179 deduction from current year assets . . . . .		
<b>Part I: Prior Year Carryovers</b>		
<b>by Year and Category</b>		
<b>A</b> Before 2018 . . . . .		0.
<b>B</b> 2018 . . . . .		
<b>C</b> 2019 . . . . .		
<b>D</b> 2020 . . . . .		
<b>E</b> 2021 . . . . .		
<b>Total prior year carryovers to this year</b> . . . . .		

	Section 179 Regular Tax	Section 179 QBI
<b>Part II: 179 Deduction Allowed</b>		
<b>by Year and Category</b>		
<b>Total 179 deduction allowed for this activity in current year</b> . . . . .		
<b>A</b> Amount allowed from 2022 . . . . .		
<b>B</b> Amount allowed from before 2018 . . . . .		
<b>C</b> Amount allowed from 2018 . . . . .		
<b>D</b> Amount allowed from 2019 . . . . .		
<b>E</b> Amount allowed from 2020 . . . . .		
<b>F</b> Amount allowed from 2021 . . . . .		

	Section 179 Regular Tax	Section 179 QBI
<b>Part III: Total Carryforward to 2023</b>		
<b>by Year and Category</b>		
<b>A</b> Carryforward from 2022 . . . . .		
<b>B</b> Carryforward from before 2018 . . . . .		
<b>C</b> Carryforward from 2018 . . . . .		
<b>D</b> Carryforward from 2019 . . . . .		
<b>E</b> Carryforward from 2020 . . . . .		
<b>F</b> Carryforward from 2021 . . . . .		
<b>Total carryforward to next year</b> . . . . .		



HANDPICKED, INC.

57-0896848

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## Additional Information From 2022 US Form 1120S: Income Tax Return for S Corp

### Form 1120S: S-Corporation Tax Return

#### Other Deductions

#### Continuation Statement

Description	Amount
ACCOUNTING	2,823.
AMORTIZATION	251,670.
AUTOMOBILE AND TRUCK EXPENSE	2,881.
BANK CHARGES	2,211.
COMPUTER SERVICES AND SUPPLIES	9,615.
EQUIPMENT RENT	2,409.
INSURANCE	5,537.
LEGAL AND PROFESSIONAL	2,170.
MEALS (50%)	1,213.
MISCELLANEOUS	551.
OFFICE EXPENSE	20,651.
POSTAGE	942.
TELEPHONE	5,375.
TRAVEL	4,963.
UTILITIES	7,763.
<b>Total</b>	<b>320,774.</b>

### Form 1120S: S-Corporation Tax Return

#### M-1, Line 3, Expenses Recorded on Books, Not Included on Schedule K-1

#### Continuation Statement

Description	Amount
LIFE INSURANCE PREMIUMS	24,717.
ROUNDING	1.
<b>Total</b>	<b>24,718.</b>

### Form 1120S: S-Corporation Tax Return

#### M-2 Line 5, Other Reductions

#### Continuation Statement

Description	AAA Amount	OAA Amount
NET LOSS UNDER SECTION 1231	634.	
MEALS AND ENTERTAINMENT	1,212.	
LIFE INSURANCE PREMIUMS	24,717.	
ROUNDING	1.	
<b>Total</b>	<b>26,564.</b>	

### Form 1125-A: Cost of Goods Sold

#### Other Costs Statement

#### Continuation Statement

Other Cost	Other Amount
COGS ADJUSTMENT	20,684

HANDPICKED, INC.

57-0896848

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**Form 1125-A: Cost of Goods Sold**  
**Other Costs Statement**

**Continuation Statement**

Other Cost		Other Amount
6003 Shipping Other		7,154
<b>Total</b>		<b>27,838</b>

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**CORPORATE INCOME TAX PAYMENT VOUCHER**

**SC1120-V**

(Rev. 5/4/22)  
3416

Pay online using our free tax portal, MyDORWAY, at [dor.sc.gov/pay](https://dor.sc.gov/pay). Select **Business Income Tax Payment** to get started. Do not mail a paper copy of the SC1120-V if you pay online.

- If you owe \$15,000 or more in connection with any SCDOR return, you must file and pay electronically according to SC Code Section 12-54-250.
- If you file by paper, use only black ink on the SC1120-V and on your check.
- Enter your Federal Employer Identification Number (FEIN), name, and address.
- Enter the Income Tax period ending in the MM-YY format.
- Enter your payment amount in whole dollars without a dollar sign (example: 154.00).
- Your payment amount should match the balance due on your Corporate Tax Return.
- If the total tax due is not paid in full by the original due date, penalty and interest will result until the return is filed and the full amount of tax is paid.
- If you filed your Corporate Tax Return electronically with a balance due, **do not** include a paper copy of your return when you mail your SC1120-V.
- If you file your Corporate Tax Return by paper and have a balance due, submit your payment with the return. **Do not** mail your payment separately with the SC1120-V.
- Make your check payable to SCDOR. Include your name, FEIN, tax year, and SC1120-V in the memo line of the check. **Do not send cash.**
- Mail your SC1120-V and payment in one envelope.

**Mail your SC1120-V and payment to:** SCDOR, Corporate Voucher, PO Box 100153, Columbia, SC 29202



REV 03/29/23 PRO

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SC DEPARTMENT OF REVENUE

**CORPORATE INCOME TAX PAYMENT VOUCHER**

**SC1120-V**

(Rev. 5/4/22)  
3416

Pay online! It's quick and easy! Use our free online tax portal, MyDORWAY, at [dor.sc.gov/pay](https://dor.sc.gov/pay).

FEIN <b>▶57-0896848</b>	Income Tax period ending (MM-YY) <b>▶12/22</b>	Payment amount ▶ <b>257.00</b>
Name and address of corporation <b>HANDPICKED, INC. 270 HARBISON BLVD  COLUMBIA SC 29212</b>		

**Do not send cash.** Make your check payable to SCDOR and include your name, FEIN, tax year, and SC1120-V in the memo.

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**S CORPORATION INCOME TAX RETURN**

Due by the 15th day of the third month following the close of the taxable year.

**SC 1120S**

(Rev. 6/9/22)  
3095

Income Tax period ending 12 - 31 - 2022

License Fee period ending 12 - 31 - 2023

FEIN 57-0896848

Name HANDPICKED, INC.

Mailing address 270 HARBISON BLVD

City COLUMBIA State SC ZIP 29212

Change of ☒ Address ☐ Accounting Period ☐ Officers

☒ Check if you filed a federal or state extension

☒ Check for Active Trade or Business election

Check if: ☐ Initial Return ☐ Amended Return

☐ Includes QSSSs and/or Disregarded LLCs (See Schedule L)

Check if:

☐ Merged ☐ Reorganized ☐ Final

Total gross receipts

708,826

Total cost of depreciable personal property in SC

101,411

County or counties in SC where property is located

Audit location: Street address

270 HARBISON BLVD

City

COLUMBIA

State

SC

ZIP

29212

Audit contact

SONYA M INGRAM

Phone number

(803) 429-6990

Does the corporation have any shareholders who are nonresidents of South Carolina? ☐ Yes ☒ No

Number of nonresident shareholders

Number of nonresident shareholders with an I-309 affidavit

Number of nonresident shareholders included in a composite return

Attach complete copy of federal return

PART I  
COMPUTATION OF INCOME TAX LIABILITY

1. Total of line 1 through 12, Schedule K of the federal 1120S	1.	-405,059	00
2. Net adjustment from Schedule A and B, line 15	2.		00
3. Total net income as reconciled (add line 1 and line 2)	3.	-405,059	00
4. If multi-state corporation, enter amount from Schedule G, line 6; otherwise, enter amount from line 3	4.	-405,059	00
5. Active Trade or Business Income (from I-435, line 14)	5.		00
6. Active Trade or Business Tax (from I-435, line 17)	6.		00
7. Income taxed to shareholders	7.	-405,059	00
8. South Carolina net taxable income (subtract line 5 and line 7 from line 4)	8.		00
9. Tax (multiply line 8 by 5%)	9.		00
10. Total Income Tax (add line 6 and line 9)	10.		00
11. Nonrefundable credits (enter amount from SC1120TC)	11.		00
12. Balance of tax (subtract line 11 from line 10)	12.	0	00
13. Payments: (a) Tax withheld (attach 1099s or I-290s, don't claim here if claimed on SC1120S-WH)	13a.		00
(b) Paid by declaration	13b.		00
(c) Paid with extension	13c.		00
(d) Credit from line 28b	13d.		00
Refundable Credits: (e) Ammonia Additive	13e.		00
(f) Milk Credit	13f.		00
(g) Motor Fuel Income Tax Credit	13g.		00
14. Total payments and refundable credits (add line 13a through line 13g)	14.		00
15. Balance of tax (subtract line 14 from line 12)	15.	0	00
16. (a) Interest	16a.		00
(b) Late file/pay penalty	16b.		00
(c) Declaration penalty (attach SC2220)	16c.		00
Total (add line 16a through line 16c) See penalty and interest in SC1120 Instructions.	16.		00
17. Total Income Tax, interest, and penalty (add line 15 and line 16)	17.	0	00
18. Overpayment (subtract line 12 from line 14)	18.		00
To be applied as follows: (a) Estimated Tax	18a.		00
(b) License Fee	18b.		00
(c) REFUND	18c.		00

PART II COMPUTATION OF LICENSE FEE AND SCHEDULES A AND B PAGE 2

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SC1120S

Page 2

PART II  
COMPUTATION OF LICENSE FEE

19. Total capital and paid in surplus (multi-state corporations see Schedule E)	19.	242,375	00
20. License Fee: multiply line 19 by .001, then add \$15 (Fee cannot be less than \$25)	20.	257	00
21. Credits taken this year against License Fee from SC1120TC, Part II, Column C (attach SC1120TC)	21.	<	00
22. Balance (subtract line 21 from line 20)	22.	257	00
23. Payments: (a) Paid with extension	23a.		00
(b) Credit from line 18b	23b.		00
24. Total payments (add line 23a and line 23b)	24.		00
25. Balance of License Fee (subtract line 24 from line 22)	25.	257	00
26. (a) Interest 00 (b) Late file/pay penalty 00			
Total (add line 26a and line 26b) See penalty and interest in SC1120 Instructions.	26.		00
27. Total License Fee, interest, and penalty (add line 25 and line 26) BALANCE DUE	27.	257	00
28. Overpayment (subtract line 22 from line 24) 00 To be applied as follows:			
(a) Estimated Tax 00 (b) Income Tax 00 (c) REFUND			00
29. GRAND TOTAL: INCOME TAX and LICENSE FEE DUE (add line 17 and line 27)	29.	257	00

REFUND OPTIONS (select one; subject to program limitations)

☐ Direct Deposit☐ Paper Check

If you select Direct Deposit, choose the account type (US accounts only)

☐ Checking☐ Savings

Account Routing information: Number (RTN)  Must be 9 digits. First two numbers of the RTN must be 01 - 12 or 21 - 32 Bank Account Number (BAN)  1-17 digits

## SCHEDULE A AND B

## ADDITIONS TO FEDERAL TAXABLE INCOME

1. Taxes on or measured by income	1.	
2. Excess net passive income subject to federal tax	2.	
3. Taxable portion of certain built-in gains subject to federal tax	3.	
4.	4.	
5.	5.	
6. Other additions (attach schedule)	6.	
7. Total additions (add line 1 through line 6)	7.	

## DEDUCTIONS FROM FEDERAL TAXABLE INCOME

8.	8.	
9.	9.	
10.	10.	
11.	11.	
12.	12.	
13. Other deductions (attach schedule)	13.	
14. Total deductions (add line 8 through line 13)	14.	
15. Net adjustment (subtract line 14 from line 7) Also enter on SC1120S, Part I, line 2	15.	

## SCHEDULE C

## RESERVED

Under penalty of law, I certify that I have examined this return, including accompanying annual report, statements, and schedules, and it is true and complete to the best of my knowledge.

Sign Here

Signature of officer	PRESIDENT	Email
SONYA M INGRAM		(803) 429-6990
Print officer's name	Date	Phone number

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer.

Yes ☒ No ☐

Print preparer's name

Rodney K. Dooley, Jr., CPA/PFS/CFF

Paid Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's phone number
Rodney K. Dooley, Jr., CPA/PFS/CFF	03/31/2023		(803) 359-3800
Use Only Firm's name (or yours if self-employed) and address	PTIN or FEIN	ZIP	
DOOLEY AND COMPANY, LLC 468 OLD CHEROKEE ROAD LEXINGTON SC	57-0757755	29072	

If this is a corporation's final return, signing here authorizes the SCDOR to disclose that information to the South Carolina Secretary of State (SCSOS). You must close with the SCSOS and the SCDOR.

Taxpayer's signature

REV 03/29/23 PRO

Date

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SC1120S

Page 3

**SCHEDULE D ANNUAL REPORT TO BE COMPLETED BY ALL CORPORATIONS**

1. Name HANDPICKED, INC.
2. Incorporated under the laws of the state of SOUTH CAROLINA
3. Location of the registered office of the corporation in South Carolina 270 HARBISON BLVD  
In the city of COLUMBIA Registered agent at this address SONYA M INGRAM
4. Principal office address 270 HARBISON BLVD COLUMBIA SC 29212  
Nature of principal business in South Carolina RETAIL SALES
5. Total number of **authorized shares** of capital stock, itemized by class and series, if any, within each class:

Number of shares	Class	Series
<u>100000</u>	<u>COMMON</u>	<u>A</u>
6. Total number of **issued and outstanding shares** of capital stock itemized by class and series, if any, within each class:

Number of shares	Class	Series
<u>100</u>	<u>COMMON</u>	<u>A</u>
7. Names and business addresses of the directors (or individuals functioning as directors) and principal officers in the corporation:  
Attach separate schedules if you need more space.

Name	Title	Business address
<u>SONYA INGRAM</u>	<u>PRESIDENT</u>	<u>450 GREENTREE LANE LEXINGTON SC 29072</u>
8. Date incorporated 09/01/1989 Date commenced business in South Carolina 09/01/1989
9. Date of this report 12/31/2022 FEIN 57-0896848
10. If foreign corporation, the date qualified to do business in South Carolina \_\_\_\_\_
11. Was the name of the corporation changed during the year? No Previous name \_\_\_\_\_
12. The corporation's books are in the care of SONYA INGRAM  
Located at (street address) 270 HARBISON BLVD COLUMBIA SC 29212
13. The total amount of stated capital per balance sheet: 

A. Total paid in capital stock (cannot be a negative amount) . . . . .	\$	<u>100</u>
B. Total paid in capital surplus (cannot be a negative amount) . . . . .	\$	<u>242,275</u>
C. Total amount of stated capital (cannot be a negative amount). . . . .	\$	<u>242,375</u>

**Attach a complete copy of your federal return.**

**File electronically** using Modernized Electronic Filing (MeF). **It's the fastest and easiest way to complete your return!**

Getting a refund? **Choose Direct Deposit!** **It's fast, accurate, and secure!**

Have a balance due? **Pay electronically!** **It's quick and easy!** Use our free online tax portal, MyDORWAY, at **dor.sc.gov/pay**. Select **Business Income Tax Payment** to get started.

If you pay by check, make your check payable to SCDOR. Include your name, FEIN, tax year, and SC1120S in the memo.

**Mail Balance Due returns to:**  
SCDOR  
Corporate Taxable  
PO Box 100151  
Columbia, SC 29202

**Mail Refund or Zero Tax returns to:**  
SCDOR  
Corporate Refund  
PO Box 125  
Columbia, SC 29214-0032

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SC1120S

Page 4

**Only multi-state corporations must complete Schedules E, F, G, AND H**

## SCHEDULE E COMPUTATION OF LICENSE FEE OF MULTI-STATE CORPORATIONS

- |  |    |  |
|--|----|--|
| 1. Total capital and paid in surplus at end of year  | \$ |  |
| 2. SC proportion (multiply line 1 by ratio from Schedule H-1, H-2 or H-3, as appropriate) Also enter on SC1120S, line 14 | \$ |  |

## SCHEDULE F INCOME SUBJECT TO DIRECT ALLOCATION

Allocated Income	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Directly to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Total income directly allocated				
2. Income directly allocated to SC				

Attach an explanation of each type of income listed above that is not allocated to South Carolina.

## SCHEDULE G COMPUTATION OF TAXABLE INCOME OF MULTI-STATE CORPORATIONS

- |   |          |
|---|----------|
| 1. Total net income as reconciled from SC1120S, page 1, line 3 . . . . .                        | 1. _____ |
| 2. Income subject to direct allocation to SC and other states from Schedule F, line 1 . . . . . | 2. _____ |
| 3. Total net income subject to apportionment (subtract line 2 from line 1) . . . . .            | 3. _____ |
| 4. Multiply line 3 by appropriate ratio from Schedule H-1, H-2, or H-3 . . . . .                | 4. _____ |
| 5. Income subject to direct allocation to SC from Schedule F, line 2 . . . . .                  | 5. _____ |
| 6. Total SC net income (add line 4 and line 5). Also enter on SC1120S, page 1, line 4 . . . . . | 6. _____ |

**SCHEDULE H-1**

**COMPUTATION OF SALES RATIO**

	Amount	Ratio
1. Total sales within South Carolina (see SC1120 instructions)		
2. Total sales everywhere (see SC1120 instructions)		
3. Sales ratio (line 1 divided by line 2)		%

**Note:** If there are no sales anywhere: Enter 100% on line 3 if South Carolina is the principal place of business  
Enter 0% on line 3 if principal place of business is outside South Carolina.

**SCHEDULE H-2**

**COMPUTATION OF GROSS RECEIPTS RATIO**

SCHEDULE 112		COMPUTATION OF GROSS RECEIPTS RATIO	
	Amount	Ratio	
1. South Carolina gross receipts			
2. Amounts allocated to South Carolina on Schedule F	< >		
3. South Carolina adjusted gross receipts (subtract line 2 from line 1)			
4. Total gross receipts			
5. Total amounts allocated on Schedule F	< >		
6. Total adjusted gross receipts (subtract line 5 from line 4)			
7. Gross receipts ratio (line 3 divided by line 6)			%

## SCHEDULE H-3 COMPUTATION OF RATIO FOR SECTION 12-6-2310 COMPANIES

	Amount	Ratio
1. Total within South Carolina (see SC1120 instructions)		
2. Total everywhere		
3. Taxable ratio (line 1 divided by line 2)		%

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SC1120S

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**SCHEDULE SC-K WORKSHEET**

	A Description	B Amounts From Federal Schedule K	C Plus or Minus South Carolina Adjustments	D Federal Schedule K Amounts After SC Adjustments	E Amounts Not Allocated or Apportioned to SC	F Amounts Allocated or Apportioned to SC
1	Ordinary business income (loss)	-404,425		-404,425		-404,425
2	Net rental real estate income (loss)					
3	Other net rental income (loss)					
4	Interest income					
5	Dividends					
6	Royalties					
7	Net short-term capital gain (loss)					
8	Net long-term capital gain (loss)					
9	Net section 1231 gain (loss)	-634		-634		-634
10	Other income (loss)					
11	Section 179 deduction					
12a	Contributions					
12b	Investment interest expense					
12c	Section 59(e)(2) expenditures					
12d	Other deductions					

**Nonrefundable Tax Credits:** Enter total credits from SC1120TC .....  
**You must attach your SC1120TC to this return.**

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SC1120S

Page 6

**SCHEDULE L QSSSs AND DISREGARDED LLCs INCLUDED IN RETURN**

List each **Qualified Subchapter S Subsidiary (QSSS)** doing business in South Carolina or registered with the SCSOS.

Name

FEIN/SC File #


List each disregarded **Limited Liability Company (LLC)** doing business in South Carolina or registered with the SCSOS.

Name

FEIN/SC File #


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Page 7

## PROPERTY INFORMATION

	(a) Beginning Period	(b) Ending Period
1. Land		
2. Buildings		
3. Machinery and equipment		
4. Construction in progress		
5. Other property*		
Total		

Description of Property	(a) Beginning Period	(b) Ending Period
Total		

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**SHAREHOLDER'S SHARE OF SOUTH CAROLINA  
INCOME, DEDUCTIONS, CREDITS, ETC.**

**SC1120S**

**K-1**

(Rev. 9/29/21)  
3517

dor.sc.gov

For calendar year 2022 or tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

<b>Shareholder's identifying number</b> <u>2348</u>	<b>S Corporation's FEIN</b> <u>57-0896848</u>
<b>Shareholder's name, address, and ZIP</b> SONYA M. INGRAM 113 DANDELION COURT LEXINGTON, SC 29072	<b>S Corporation's name, address, and ZIP</b> HANDPICKED, INC. 270 HARBISON BLVD COLUMBIA, SC 29212

☒ S Corporation - Check for Active Trade or Business election

Shareholder's percentage of stock ownership for tax year..... 100.00000 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

Check if the shareholder is exempt from nonresident withholding because the:

☐ shareholder filed an I-309 affidavit with the S Corporation ☐ shareholder is included in a composite return

Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.		A Federal K-1 Amounts	B Plus or Minus SC Adjustments	C Amounts Not Allocated or Apportioned to SC	D Amounts Allocated or Apportioned to SC
Income (Loss)	1 Ordinary business income (loss).....	1 -404,425	1	1	1 -404,425
	2 Net rental real estate income (loss)...	2	2	2	2
	3 Other net rental income (loss).....	3	3	3	3
	4 Interest income.....	4	4	4	4
	5 Dividends.....	5	5	5	5
	6 Royalties.....	6	6	6	6
	7 Net short-term capital gain (loss).....	7	7	7	7
	8 Net long-term capital gain (loss).....	8	8	8	8
	9 Net Section 1231 gain (loss).....	9 -634	9	9	9 -634
	10 Other income (loss).....	10	10	10	10
Deductions	11 Section 179 deduction.....	11	11	11	11
	12 Other deductions .....	12	12	12	12
Credits	13 Active trade or business income taxed by the S Corporation .....	13			13 0
	14 Net taxable income (add line 1 through line 10, then subtract line 11, line 12, and line 13) .....	14			14 -405,059
	15 Withholding Tax for nonresident shareholder (see SC1120S K-1 instructions) .....	15			15
	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)				
	16 .....	16			16
	17 .....	17			17
	18 Total South Carolina tax credits .....	18			18

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**ACTIVE TRADE OR BUSINESS INCOME FOR  
ELECTING PARTNERSHIPS AND S CORPORATIONS**  
Complete one I-435 for each return  
Attach the I-435 to your SC1065 or SC1120S

**I-435**

(Rev 5/4/22)  
3402

**2022**

For the year January 1 - December 31, 2022, or fiscal tax year beginning 2022 and ending 2023

Name of Partnership or S Corporation

HANDPICKED, INC.

FEIN

570896848

Partnerships, S Corporations, and LLCs taxed as a Partnership or S Corporation must complete this form to use the flat rate on active trade or business income.

Distributive share items:	Column A Federal Schedule K amounts	Column B Schedule SC-K amounts	Column C SC active trade or business amounts
1. Ordinary business income (loss)	-404,425	-404,425	1. -404,425
2. Net rental real estate income (loss)			2.
3. Other net rental income (loss)			3.
4. Guaranteed payments*			4.
5. Interest income			5.
6. Ordinary/qualified dividends			
7. Royalties			7.
8. Net short-term capital gain (loss)			
9. Net long-term capital gain (loss)			
10. Net section 1231 gain (loss)	-634	-634	10. -634
11. Other income (loss)			11.
12. Section 179 deduction			12.
13. Other deductions			13.
14. Total active trade or business income (add amounts in Column C). Enter here and on your SC1065, line 2 or on your SC1120S, line 5.			14. 0
15. Total active trade or business income taxed by another partnership or S Corporation (from SC K-1s received)			15.
16. Taxable active trade or business income (subtract line 15 from line 14)			16. 0
17. Active Trade or Business Income Tax (multiply line 16 by 3%). Enter here and on your SC1065, line 3 or on your SC1120S, line 6.			17. 0

The I-435 combines elements of Schedule Ks for the 1065 and the 1120-S.

\* Items on the 1065, Schedule K but not on the 1120-S, Schedule K.

34021220

REV 03/29/23 PRO

Fill in this information to identify the case:

Debtor name HandPicked, Inc.  
United States Bankruptcy Court for the: District of South Carolina  
(State)  
Case number (if known): \_\_\_\_\_

☐ Check if this is an amended filing

Official Form 206Sum  
Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. **Schedule A/B: Assets—Real and Personal Property** (Official Form 206A/B)

1a. **Real property:**

Copy line 88 from *Schedule A/B* .....

\$ 168,447.00

1b. **Total personal property:**

Copy line 91A from *Schedule A/B* .....

\$ 442,812.91

1c. **Total of all property:**

Copy line 92 from *Schedule A/B* .....

\$ 611,259.91

Part 2: Summary of Liabilities

2. **Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D* .....

\$ 2,702,076.41

3. **Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)

3a. **Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 6a of *Schedule E/F* .....

\$ 0.00

3b. **Total amount of claims of nonpriority amount of unsecured claims:**

Copy the total of the amount of claims from Part 2 from line 6b of *Schedule E/F* .....

+\$ 745,046.00

4. **Total liabilities** .....  
Lines 2 + 3a + 3b

\$ 3,447,122.41

**Fill in this information to identify the case:**

Debtor name HandPicked, Inc.

United States Bankruptcy Court for the: District of South Carolina

Case number (If known): \_\_\_\_\_

☐ Check if this is an amended filing

## Official Form 204

### Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	Melanie Mauldin 432 Myrtle Avenue  Pawleys Island, SC, 29585		Unsecured Debt - Promissory Note for Purchase of HP				700,000.00
2	Bank of America Business CC PO Box 660442  Dallas, TX, 75266		Credit Card Debt				45,046.00
3							
4							
5							
6							
7							
8							

Debtor HandPicked, Inc.  
Name

Case number (if known) \_\_\_\_\_

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

**Fill in this information to identify the case:**Debtor name HandPicked, Inc.United States Bankruptcy Court for the: District of South Carolina

Case number (if known): \_\_\_\_\_

☐ Check if this is an amended filing**Official Form 206A/B****Schedule A/B: Assets — Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

**Part 1: Cash and cash equivalents****1. Does the debtor have any cash or cash equivalents?**

- ☐ No. Go to Part 2.
- ☒ Yes. Fill in the information below.

**All cash or cash equivalents owned or controlled by the debtor****Current value of debtor's interest****2. Cash on hand**\$ 0.00**3. Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. Security FederalChecking4 3 7 2\$ 15,295.813.2. Wells Fargo (SLK)Savings0 5 8 8\$ 1,000.00**4. Other cash equivalents (Identify all)**

4.1. \_\_\_\_\_ \$ \_\_\_\_\_

4.2. \_\_\_\_\_ \$ \_\_\_\_\_

**5. Total of Part 1**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$ 16,295.81**Part 2: Deposits and prepayments****6. Does the debtor have any deposits or prepayments?**

- ☒ No. Go to Part 3.
- ☐ Yes. Fill in the information below.

**Current value of debtor's interest****7. Deposits, including security deposits and utility deposits**

Description, including name of holder of deposit

7.1. \_\_\_\_\_ \$ \_\_\_\_\_

7.2. \_\_\_\_\_ \$ \_\_\_\_\_



Debtor

HandPicked, Inc.  
Name

Document Page 41 of 87 Case number (if known)

**8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**

Description, including name of holder of prepayment

8.1. \_\_\_\_\_ \$ \_\_\_\_\_

8.2. \_\_\_\_\_ \$ \_\_\_\_\_

**9. Total of Part 2.**

Add lines 7 through 8. Copy the total to line 81.

\$ \_\_\_\_\_

**Part 3: Accounts receivable****10. Does the debtor have any accounts receivable?**☒ No. Go to Part 4.☐ Yes. Fill in the information below.**Current value of debtor's interest****11. Accounts receivable**11a. 90 days old or less: \_\_\_\_\_ - \_\_\_\_\_ = ..... →  
face amount doubtful or uncollectible accounts \$ \_\_\_\_\_11b. Over 90 days old: \_\_\_\_\_ - \_\_\_\_\_ = ..... →  
face amount doubtful or uncollectible accounts \$ \_\_\_\_\_**12. Total of Part 3**

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$ \_\_\_\_\_

**Part 4: Investments****13. Does the debtor own any investments?**☒ No. Go to Part 5.☐ Yes. Fill in the information below.**Valuation method used for current value****Current value of debtor's interest****14. Mutual funds or publicly traded stocks not included in Part 1**

Name of fund or stock:

14.1. \_\_\_\_\_ \$ \_\_\_\_\_

14.2. \_\_\_\_\_ \$ \_\_\_\_\_

**15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture**

Name of entity:

% of ownership:

15.1. \_\_\_\_\_ % \_\_\_\_\_ \$ \_\_\_\_\_

15.2. \_\_\_\_\_ % \_\_\_\_\_ \$ \_\_\_\_\_

**16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1**

Describe:

16.1. \_\_\_\_\_ \$ \_\_\_\_\_

16.2. \_\_\_\_\_ \$ \_\_\_\_\_

**17. Total of Part 4**

Add lines 14 through 16. Copy the total to line 83.

\$ \_\_\_\_\_

Debtor

HandPicked, Inc.

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Name

Case number (if known)

**Part 5: Inventory, excluding agriculture assets****18. Does the debtor own any inventory (excluding agriculture assets)?**

- ☐ No. Go to Part 6.
- ☒ Yes. Fill in the information below.

General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
<b>19. Raw materials</b>				
_____	MM / DD / YYYY	\$ _____	_____	\$ _____
<b>20. Work in progress</b>				
_____	MM / DD / YYYY	\$ _____	_____	\$ _____
<b>21. Finished goods, including goods held for resale</b>				
See Inventory Report attached as SOFA Exhibit A-27	06/29/2023	45,638.89	Meltdown Value/Resale	13,787.10
_____	MM / DD / YYYY	\$ _____	_____	\$ _____
<b>22. Other inventory or supplies</b>				
_____	MM / DD / YYYY	\$ _____	_____	\$ _____
<b>23. Total of Part 5</b>				\$ 13,787.10
Add lines 19 through 22. Copy the total to line 84.				

**24. Is any of the property listed in Part 5 perishable?**

- ☒ No
- ☐ Yes

**25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?**

- ☒ No
- ☐ Yes. Book value \_\_\_\_\_ Valuation method \_\_\_\_\_ Current value \_\_\_\_\_

**26. Has any of the property listed in Part 5 been appraised by a professional within the last year?**

- ☒ No
- ☐ Yes

**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)****27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**

- ☒ No. Go to Part 7.
- ☐ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
<b>28. Crops—either planted or harvested</b>			
_____	\$ _____	_____	\$ _____
<b>29. Farm animals</b> <i>Examples:</i> Livestock, poultry, farm-raised fish			
_____	\$ _____	_____	\$ _____
<b>30. Farm machinery and equipment</b> (Other than titled motor vehicles)			
_____	\$ _____	_____	\$ _____
<b>31. Farm and fishing supplies, chemicals, and feed</b>			
_____	\$ _____	_____	\$ _____
<b>32. Other farming and fishing-related property not already listed in Part 6</b>			
_____	\$ _____	_____	\$ _____

Debtor

HandPicked, Inc.

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Case number (if known)

Name

33. **Total of Part 6.**

Add lines 28 through 32. Copy the total to line 85.

\$ \_\_\_\_\_

34. **Is the debtor a member of an agricultural cooperative?**☐ No☐ Yes. Is any of the debtor's property stored at the cooperative?☐ No☐ Yes35. **Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?**☐ No☐ Yes. Book value \$ \_\_\_\_\_ Valuation method \_\_\_\_\_ Current value \$ \_\_\_\_\_36. **Is a depreciation schedule available for any of the property listed in Part 6?**☐ No☐ Yes37. **Has any of the property listed in Part 6 been appraised by a professional within the last year?**☐ No☐ Yes**Part 7: Office furniture, fixtures, and equipment; and collectibles**38. **Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**☐ No. Go to Part 8.☒ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. <b>Office furniture</b> Office: Two desks, tables, shelving, chairs, etc.	\$ 1,500.00	Debtor Estimate	\$ 400.00
40. <b>Office fixtures</b> See Schedule A/B Part 7, Question 40 Attachment	\$ 16,500.00	Resell Market	\$ 6,600.00
41. <b>Office equipment, including all computer equipment and communication systems equipment and software</b> See Schedule A/B Part 7, Question 41 Attachment	\$ 12,800.00	Resell Market	\$ 1,480.00
42. <b>Collectibles</b> <i>Examples:</i> Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles			
42.1 _____	\$ _____	_____	\$ _____
42.2 _____	\$ _____	_____	\$ _____
42.3 _____	\$ _____	_____	\$ _____

43. **Total of Part 7.**

Add lines 39 through 42. Copy the total to line 86.

\$ 8,480.00

44. **Is a depreciation schedule available for any of the property listed in Part 7?**☒ No☐ Yes45. **Has any of the property listed in Part 7 been appraised by a professional within the last year?**☒ No☐ Yes

Debtor

HandPicked, Inc.

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Name

Case number (if known)

**Part 8: Machinery, equipment, and vehicles****46. Does the debtor own or lease any machinery, equipment, or vehicles?**

- ☐ No. Go to Part 9.
- ☒ Yes. Fill in the information below.

General description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
<b>47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles</b>			
47.1 2013 Honda Odyssey - Estimated Mileage - 143,920 mi.	\$ 14,500.00	Carmax History repor	\$ 7,000.00
47.2	\$		\$
47.3	\$		\$
47.4	\$		\$
<b>48. Watercraft, trailers, motors, and related accessories</b> Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels			
48.1	\$		\$
48.2	\$		\$
<b>49. Aircraft and accessories</b>			
49.1	\$		\$
49.2	\$		\$
<b>50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)</b> See Schedule A/B Part 8, Question 50 Attachment			
	\$ 59,996.00	market	\$ 15,250.00
<b>51. Total of Part 8.</b> Add lines 47 through 50. Copy the total to line 87.			\$ 22,250.00

**52. Is a depreciation schedule available for any of the property listed in Part 8?**

- ☒ No
- ☐ Yes

**53. Has any of the property listed in Part 8 been appraised by a professional within the last year?**

- ☒ No
- ☐ Yes

Debtor

HandPicked, Inc.

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Case number (if known)

Name

**Part 9: Real property****54. Does the debtor own or lease any real property?**

- ☐ No. Go to Part 10.
- ☒ Yes. Fill in the information below.

**55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest**

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1 270 Harbison Blvd Columbia, SC 29212	Lease	182,383.00 \$		168,447.00 \$
55.2		\$		\$
55.3		\$		\$

**56. Total of Part 9.**

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

\$ 168,447.00

**57. Is a depreciation schedule available for any of the property listed in Part 9?**

- ☒ No
- ☐ Yes

**58. Has any of the property listed in Part 9 been appraised by a professional within the last year?**

- ☒ No
- ☐ Yes

**Part 10: Intangibles and intellectual property****59. Does the debtor have any interests in intangibles or intellectual property?**

- ☐ No. Go to Part 11.
- ☒ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. Patents, copyrights, trademarks, and trade secrets	\$		\$
61. Internet domain names and websites behandpicked.com, handpicked.net - customer base	12.00 \$		2,000.00 \$
62. Licenses, franchises, and royalties	\$		\$
63. Customer lists, mailing lists, or other compilations	\$		\$
64. Other intangibles, or intellectual property	\$		\$
65. Goodwill See Schedule A/B Part 10, Question 65 Attachment	2,480,000.00 \$	Sale	380,000.00 \$
66. Total of Part 10.			\$ 382,000.00

Add lines 60 through 65. Copy the total to line 89.

Debtor

HandPicked, Inc.

Document

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Case number (if known)

Name

67. Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- ☒ No  
☐ Yes

68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?

- ☒ No  
☐ Yes

69. Has any of the property listed in Part 10 been appraised by a professional within the last year?

- ☒ No  
☐ Yes

**Part 11: All other assets**

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- ☐ No. Go to Part 12.  
☒ Yes. Fill in the information below.

**Current value of  
debtor's interest**

71. Notes receivable

Description (include name of obligor)

\_\_\_\_\_ — \_\_\_\_\_ = → \$ \_\_\_\_\_  
Total face amount doubtful or uncollectible amount

72. Tax refunds and unused net operating losses (NOLs)

Description (for example, federal, state, local)

Unused operating losses from past years that have carried forward

_____	Tax year	various	\$	Unknown
_____	Tax year	_____	\$	_____
_____	Tax year	_____	\$	_____

73. Interests in insurance policies or annuities

\_\_\_\_\_ \$ \_\_\_\_\_

74. Causes of action against third parties (whether or not a lawsuit has been filed)

\_\_\_\_\_ \$ \_\_\_\_\_

Nature of claim

Amount requested \$ \_\_\_\_\_

75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims

\_\_\_\_\_ \$ \_\_\_\_\_

Nature of claim

Amount requested \$ \_\_\_\_\_

76. Trusts, equitable or future interests in property

\_\_\_\_\_ \$ \_\_\_\_\_

77. Other property of any kind not already listed Examples: Season tickets, country club membership

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

78. Total of Part 11.

Add lines 71 through 77. Copy the total to line 90.

\$ 0.00

79. Has any of the property listed in Part 11 been appraised by a professional within the last year?

- ☒ No  
☐ Yes

Debtor

HandPicked, Inc.

Document Page 47 of 87

Name

Case number (if known)

**Part 12: Summary**

In Part 12 copy all of the totals from the earlier parts of the form.

Type of property	Current value of personal property	Current value of real property
80. <b>Cash, cash equivalents, and financial assets.</b> <i>Copy line 5, Part 1.</i>	\$ 16,295.81	
81. <b>Deposits and prepayments.</b> <i>Copy line 9, Part 2.</i>	\$ 0.00	
82. <b>Accounts receivable.</b> <i>Copy line 12, Part 3.</i>	\$ 0.00	
83. <b>Investments.</b> <i>Copy line 17, Part 4.</i>	\$ 0.00	
84. <b>Inventory.</b> <i>Copy line 23, Part 5.</i>	\$ 13,787.10	
85. <b>Farming and fishing-related assets.</b> <i>Copy line 33, Part 6.</i>	\$ 0.00	
86. <b>Office furniture, fixtures, and equipment; and collectibles.</b> <i>Copy line 43, Part 7.</i>	\$ 8,480.00	
87. <b>Machinery, equipment, and vehicles.</b> <i>Copy line 51, Part 8.</i>	\$ 22,250.00	
88. <b>Real property.</b> <i>Copy line 56, Part 9.</i> ..... →		\$ 168,447.00
89. <b>Intangibles and intellectual property.</b> <i>Copy line 66, Part 10.</i>	\$ 382,000.00	
90. <b>All other assets.</b> <i>Copy line 78, Part 11.</i>	+ \$ 0.00	
91. <b>Total.</b> Add lines 80 through 90 for each column. .... 91a.	\$ 442,812.91	+ 91b. \$ 168,447.00
92. <b>Total of all property on Schedule A/B.</b> Lines 91a + 91b = 92. .... 611,259.91		\$ 611,259.91

**Schedule A/B Part 5, Question 21**

Description: Physical Inventory Cost on hand 6/29/2023 report provided

Valuation Method: Meltdown Value of Silver and Resale of Fashion Goods

See Inventory Report attached as SOFA Exhibit-27

**Schedule A/B Part 7, Question 40**

Lexington Store Fixtures: - floor free standing wooden/metal/glass bookshelves, tables, shelving units, cabinets and display cabinets (15 pieces @ average of \$500 each \$7500 new and resell for \$3000)

Irmo Store Fixtures: Free Standing wooden/metal/glass cases, bookshelves, tables, shelving units (18 @average of \$500 each \$9000 new and resell for \$3600)

**Schedule A/B Part 7, Question 41**

Dell Desktop Computers and monitors at stores, office (9 computers age 2015 to 2017) Book \$9k - Resell Value \$1k

Zebra Tag Printer, Shipping Label Printer - Book \$1500 Resell \$100

Clover Payment Processor card readers Machines \$100 new, \$20 used (2 in operation at stores, 13 in storage) \$300

Desktop Printers (2 HP) - Book \$200 Resell \$20

Cash Drawers \$200 each X3 = \$600 for resell \$60

**Schedule A/B Part 8, Question 50**

Engraving Machines - 3 Gravograph ISS400 very old machines that pre-date 2004. (two in operation and 1 in storage) Purchased New \$12,000 - Current Value based on demand of these \$1250 = \$3250

2010 Embroidery Machines Babylock six-needle machines (4) - 2 in store and 2 in storage) Price New Today is \$11,999 each, Value to resell based on demand \$12,000

**Schedule A/B Part 10, Question 65**

Goodwill at Sale in 2014 \$3.4M, Business volume at the time of SALE/Transfer with 13 stores, Business reputation, name (34 years in business), trade secrets, customer base, vendor connections, business processes, etc



## Fill in this information to identify the case:

Debtor name HandPicked, Inc.United States Bankruptcy Court for the: District of South Carolina

Case number (if known): \_\_\_\_\_

☐ Check if this is an amended filing

## Official Form 206D

## Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

## 1. Do any creditors have claims secured by debtor's property?

- ☐ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☒ Yes. Fill in all of the information below.

## Part 1: List Creditors Who Have Secured Claims

## 2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A Amount of claim Do not deduct the value of collateral.	Column B Value of collateral that supports this claim	
<b>2.1</b>	<b>Creditor's name</b> <u>Business Development Corporation</u>  <b>Creditor's mailing address</b> <u>111 Executive Center Drive</u> <u>Enoree Bldg., Ste. 225, Columbia, SC 2921</u>  <b>Creditor's email address, if known</b>   <b>Date debt was incurred</b> <u>10/13/2014</u> <b>Last 4 digits of account number</b> <u>5014</u> <b>Do multiple creditors have an interest in the same property?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor, <div style="border: 1px solid black; height: 30px; width: 250px; margin-top: 5px;"></div>	<b>Describe debtor's property that is subject to a lien</b> <u>2013 Honda Odyssey - Estimated Mileage - 143,920 mi., See Schedule A/B Part 8, Question 50 Attachment, See Schedule A/B Part 7, Question 40 Attachment, See Schedule A/B Part 10, Question 65 Attachment, behandpicked.com,</u> <b>Describe the lien</b> <u>UCC, 1st Lien on all - 2nd on inventory</u> <b>Is the creditor an insider or related party?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <b>Is anyone else liable on this claim?</b> <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H). <b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<u>\$ 1,642,248.41</u>	<u>\$ 597,472.81</u>
<b>2.2</b>	<b>Creditor's name</b> <u>CCA Financial</u>  <b>Creditor's mailing address</b> <u>7275 Glen Forest Drive</u> <u>Richmond, VA 23226</u>  <b>Creditor's email address, if known</b>   <b>Date debt was incurred</b> <u>10/13/2014</u> <b>Last 4 digits of account number</b> <u>6167</u> <b>Do multiple creditors have an interest in the same property?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Have you already specified the relative priority? <input type="checkbox"/> No. Specify each creditor, including this creditor, and its relative priority. <div style="border: 1px solid black; height: 30px; width: 250px; margin-top: 5px;"></div> <input type="checkbox"/> Yes. The relative priority of creditors is specified on lines ____	<b>Describe debtor's property that is subject to a lien</b> <u>See Inventory Report attached as SOFA Exhibit A-27</u>  <b>Describe the lien</b> <u>UCC, Loan formerly with Wells Fargo.</u> <b>Is the creditor an insider or related party?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <b>Is anyone else liable on this claim?</b> <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H). <b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<u>\$435,278.00</u>	<u>\$13,787.10</u>
<b>3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.</b>		<u>\$ 2,702,076.41</u>		

**Part 1: Additional Page**

Column A

**Amount of claim**

Do not deduct the value of collateral.

Column B

**Value of collateral that supports this claim**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

**2.3** **Creditor's name**  
U.S. Small Business Administration**Describe debtor's property that is subject to a lien**

EIDL Covid Loan, Debtor assets inventory, fixtures and personal guaranty

\$400,000.00

\$0.00

**Creditor's mailing address**Disaster Relief Processing Center  
14925 Kingsport Road, Fort Worth, TX 761**Creditor's email address, if known****Date debt was incurred** 05/19/2020**Last 4 digits of account number** 7405**Describe the lien**

Covid Disaster Relief Loan,

**Do multiple creditors have an interest in the same property?**☒ No☐ Yes. Have you already specified the relative priority?☐ No. Specify each creditor, including this creditor, and its relative priority.**Is the creditor an insider or related party?**☒ No☐ Yes**Is anyone else liable on this claim?**☐ No☒ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H).**As of the petition filing date, the claim is:**

Check all that apply.

☐ Contingent☐ Unliquidated☐ Disputed☐ Yes. The relative priority of creditors is specified on lines \_\_\_\_\_**2.4** **Creditor's name**  
US Small Business Administration**Describe debtor's property that is subject to a lien**

Furniture, fixtures, inventory after BDC loan

\$224,550.00

\$0.00

**Creditor's mailing address**Disaster Relief Processing Center  
14925 Kingsport Road, Fort Worth, TX 761**Creditor's email address, if known****Date debt was incurred** 05/01/2019**Last 4 digits of account number** 7002**Describe the lien**

UCC

**Do multiple creditors have an interest in the same property?**☒ No☐ Yes. Have you already specified the relative priority?☐ No. Specify each creditor, including this creditor, and its relative priority.**Is the creditor an insider or related party?**☒ No☐ Yes**Is anyone else liable on this claim?**☐ No☒ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H).**As of the petition filing date, the claim is:**

Check all that apply.

☐ Contingent☐ Unliquidated☐ Disputed☐ Yes. The relative priority of creditors is specified on lines \_\_\_\_\_

Debtor HandPicked, Inc. Case number (if known) \_\_\_\_\_  
 Name \_\_\_\_\_

**Part 2: List Others to Be Notified for a Debt Already Listed in Part 1**

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity
Business Development Corp. of SC PO Box 21823 Columbia, SC, 29221	Line 2. <u>1</u>	_____
Callison Tighe & Robinson, LLC PO Box 1390 Columbia, SC, 29221	Line 2. <u>1</u>	_____
Wells Fargo Bank, N.A. PO Box 2705 CLS Collateral Serv. Dept Winston Salem, NC, 27199	Line 2. <u>2</u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____
	Line 2. <u>  </u>	_____

## Fill in this information to identify the case:

Debtor HandPicked, Inc.

United States Bankruptcy Court for the: District of South Carolina

Case number \_\_\_\_\_  
(If known)

☐ Check if this is an amended filing

## Official Form 206E/F

## Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

## Part 1: List All Creditors with PRIORITY Unsecured Claims

## 1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- ☐ No. Go to Part 2.
- ☒ Yes. Go to line 2.

## 2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

## 2.1 Priority creditor's name and mailing address

Danielle Anastacia Johnson  
550 Newton Road  
Irmo, SC, 29063

Date or dates debt was incurred

\_\_\_\_\_

Last 4 digits of account number \_\_\_\_\_

Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ( 4 )

As of the petition filing date, the claim is: \$ 0.00

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

Basis for the claim:  
Wages, Salaries, Commissions

Is the claim subject to offset?

- ☒ No  
☐ Yes

Total claim

Priority amount

## 2.2 Priority creditor's name and mailing address

Janette Liverman Shealy  
236 McGregor Circle  
Lexington, SC, 29072

Date or dates debt was incurred

\_\_\_\_\_

Last 4 digits of account number \_\_\_\_\_

Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ( 4 )

As of the petition filing date, the claim is: \$ 0.00

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

Basis for the claim:  
Wages, Salaries, Commissions

Is the claim subject to offset?

- ☒ No  
☐ Yes

## 2.3 Priority creditor's name and mailing address

Janice Buff  
111 Gowan Hill Drive  
Lexington, SC, 29072

Date or dates debt was incurred

\_\_\_\_\_

Last 4 digits of account number \_\_\_\_\_

Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ( 4 )

As of the petition filing date, the claim is: \$ 0.00

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

Basis for the claim:  
Wages, Salaries, Commissions

Is the claim subject to offset?

- ☒ No  
☐ Yes

**Part 1. Additional Page**

Copy this page if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim

Priority amount

2. <sup>4</sup> **Priority creditor's name and mailing address**

\$0.00

\$

Karen Hiter  
407 Creek Branch Ct  
Lexington, SC, 29072

**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

**Date or dates debt was incurred****Basis for the claim:**

Last 4 digits of account  
number

Wages, Salaries, Commissions

**Specify Code subsection of PRIORITY unsecured claim:** 11 U.S.C. § 507(a) (4)

**Is the claim subject to offset?**

- ☒ No  
☐ Yes

2. <sup>5</sup> **Priority creditor's name and mailing address**

\$0.00

\$

KeAnjane Govan  
3406 Fernancina Road  
Apt 311  
Columbia, SC, 29210

**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

**Date or dates debt was incurred****Basis for the claim:**

Last 4 digits of account  
number

Wages, Salaries, Commissions

**Specify Code subsection of PRIORITY unsecured claim:** 11 U.S.C. § 507(a) (4)

**Is the claim subject to offset?**

- ☒ No  
☐ Yes

2. <sup>6</sup> **Priority creditor's name and mailing address**

\$0.00

\$

Landon Ingram  
113 Dandelion Court  
Lexington, SC, 29072

**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

**Date or dates debt was incurred****Basis for the claim:**

Last 4 digits of account  
number

Wages, Salaries, Commissions

**Specify Code subsection of PRIORITY unsecured claim:** 11 U.S.C. § 507(a) (4)

**Is the claim subject to offset?**

- ☒ No  
☐ Yes

2. <sup>7</sup> **Priority creditor's name and mailing address**

\$0.00

\$

Laura Christine Collins  
711 Haverhill Court  
West Columbia, SC, 29169

**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

**Date or dates debt was incurred****Basis for the claim:**

Last 4 digits of account  
number

Wages, Salaries, Commissions

**Specify Code subsection of PRIORITY unsecured claim:** 11 U.S.C. § 507(a) (4)

**Is the claim subject to offset?**

- ☒ No  
☐ Yes

**Part 1. Additional Page**

Copy this page if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim

Priority amount

**2.<sup>8</sup> Priority creditor's name and mailing address**

\$0.00

\$

Lauren Stiltner  
117 Long Vista Court  
Lexington, SC, 29073

**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

**Date or dates debt was incurred****Basis for the claim:**Wages, Salaries, Commissions**Last 4 digits of account number****Is the claim subject to offset?****Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)**

- ☒ No  
☐ Yes

**2.<sup>9</sup> Priority creditor's name and mailing address**

\$0.00

\$

Pat H. Dunlap  
123 Whitton Court  
Lexington, SC, 29073

**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

**Date or dates debt was incurred****Basis for the claim:**Wages, Salaries, Commissions**Last 4 digits of account number****Is the claim subject to offset?****Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)**

- ☒ No  
☐ Yes

**2.<sup>10</sup> Priority creditor's name and mailing address**

\$0.00

\$

Sonya Ingram  
113 Dandelion Court  
Lexington, SC, 29072

**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

**Date or dates debt was incurred****Basis for the claim:**Wages, Salaries, Commissions**Last 4 digits of account number****Is the claim subject to offset?****Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)**

- ☒ No  
☐ Yes

**2.<sup>11</sup> Priority creditor's name and mailing address**

\$0.00

\$

Tracy Hawks  
108 Kemsing Road  
Columbia, SC, 29212

**As of the petition filing date, the claim is:***Check all that apply.*

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

**Date or dates debt was incurred****Basis for the claim:**Wages, Salaries, Commissions**Last 4 digits of account number****Is the claim subject to offset?****Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)**

- ☒ No  
☐ Yes

**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

**3. List in alphabetical order all of the creditors with nonpriority unsecured claims.** If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
<b>3.1</b>	<b>Nonpriority creditor's name and mailing address</b> Arboretum Retail, LLC PO Box 604077 Charlotte, NC, 28260	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: NOTICE PURPOSES ONLY \$ 0.00
	Date or dates debt was incurred _____ Last 4 digits of account number _____	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
<b>3.2</b>	<b>Nonpriority creditor's name and mailing address</b> Augusta Mall, LLC PO BOX 86 SDS-12-2765 Minneapolis, MN, 55486	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: NOTICE PURPOSES ONLY \$ 0.00
	Date or dates debt was incurred _____ Last 4 digits of account number _____	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
<b>3.3</b>	<b>Nonpriority creditor's name and mailing address</b> Bank of America Business CC PO Box 660442 Dallas, TX, 75266	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Credit Card Debt \$ 45,046.00
	Date or dates debt was incurred <u>10/13/2014</u> Last 4 digits of account number <u>4894</u>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
<b>3.4</b>	<b>Nonpriority creditor's name and mailing address</b> BEI Beach LLC 4017 Deville Street Myrtle Beach, SC, 29577	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: NOTICE PURPOSES ONLY \$ 0.00
	Date or dates debt was incurred _____ Last 4 digits of account number _____	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
<b>3.5</b>	<b>Nonpriority creditor's name and mailing address</b> Belle Hall Shopping Center III, LLC 5950 Fairview Rd., Ste 800 Charlotte, NC, 28210	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: NOTICE PURPOSES ONLY \$ 0.00
	Date or dates debt was incurred _____ Last 4 digits of account number _____	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
<b>3.6</b>	<b>Nonpriority creditor's name and mailing address</b> CBL-Shops at Friendly Ctr LLC CBL Center 2030 Hamilton Place Blvd Chattanooga, TN, 37421	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: NOTICE PURPOSES ONLY \$ 0.00
	Date or dates debt was incurred _____ Last 4 digits of account number _____	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

**Part 2: Additional Page**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.

Amount of claim

## 3.7 Nonpriority creditor's name and mailing address

Equity Management Group, Inc.  
840 East High Street  
Lexington, KY, 40502

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$ 0.00

Basis for the claim: NOTICE PURPOSES ONLY

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred

Last 4 digits of account number

## 3.8 Nonpriority creditor's name and mailing address

Greenridge Shops, Inc.  
PO Box 74008261  
Chicago, IL, 60674

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$ 0.00

Basis for the claim: NOTICE PURPOSES ONLY

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred

Last 4 digits of account number

## 3.9 Nonpriority creditor's name and mailing address

Hawthorne Northcross, LLC  
c/o Hawthorne Retail Ptrs Inc  
PO Box 30174  
Charlotte, NC, 28230

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$ 0.00

Basis for the claim: NOTICE PURPOSES ONLY

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred

Last 4 digits of account number

## 3.10 Nonpriority creditor's name and mailing address

Hines Global Reit  
PO Box 742644  
Atlanta, GA, 30374

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$ 0.00

Basis for the claim: NOTICE PURPOSES ONLY

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred

Last 4 digits of account number

## 3.11 Nonpriority creditor's name and mailing address

Melanie Mauldin  
432 Myrtle Avenue  
  
Pawleys Island, SC, 29585

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$ 700,000.00

Basis for the claim: Unsecured Debt - Promissory Note for Purchase of HP

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred

Last 4 digits of account number



**Part 2: Additional Page**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.

Amount of claim

3. <sup>12</sup> Nonpriority creditor's name and mailing address

Oberlin Village, LLC  
2501 Blue Ridge Road, Ste 280  
Raleigh, NC, 27607

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☒ Disputed

\$ 0.00

Basis for the claim: Erroneously UCC on file for old landlord (lapses 9/6/2023).

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred \_\_\_\_\_

Last 4 digits of account number \_\_\_\_\_

3. <sup>13</sup> Nonpriority creditor's name and mailing address

SCT Washington Crossing, LLC  
c/o Foundry Commercial, LLC  
PO Box 6230  
Orlando, FL, 32802

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$ 0.00

Basis for the claim: NOTICE PURPOSES ONLY

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred \_\_\_\_\_

Last 4 digits of account number \_\_\_\_\_

3. <sup>14</sup> Nonpriority creditor's name and mailing address

Southeast Management Group  
PO Box 6165  
Greenville, SC, 29606

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$ 0.00

Basis for the claim: NOTICE PURPOSES ONLY

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred \_\_\_\_\_

Last 4 digits of account number \_\_\_\_\_

3. <sup>15</sup> Nonpriority creditor's name and mailing address

Thruway Shopping Center, LLC  
PO Box 64288  
Baltimore, MD, 21264-4288

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$ 0.00

Basis for the claim: NOTICE PURPOSES ONLY

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred \_\_\_\_\_

Last 4 digits of account number \_\_\_\_\_

3. <sup>16</sup> Nonpriority creditor's name and mailing address

Time Clock Wizard  
228 Park Ave S., #20163  
  
New York, NY, 10003

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$ 0.00

Basis for the claim:

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred \_\_\_\_\_

Last 4 digits of account number \_\_\_\_\_

**Part 2: Additional Page**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.

Amount of claim

3. <sup>17</sup> Nonpriority creditor's name and mailing address

VAS Town Center I, LLC  
c/o CNL Commercial RE, Inc.  
121 West Trade St., 25th FL  
Charlotte, NC, 28202

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$ 0.00

Basis for the claim: NOTICE PURPOSES ONLY

Is the claim subject to offset?

- ☒ No  
☐ Yes

Date or dates debt was incurred

Last 4 digits of account number

CSMC 2006-5 Ret

3. Nonpriority creditor's name and mailing address

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$

Basis for the claim:

Date or dates debt was incurred

Last 4 digits of account number

Is the claim subject to offset?

- ☐ No  
☐ Yes

3. Nonpriority creditor's name and mailing address

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$

Basis for the claim:

Date or dates debt was incurred

Last 4 digits of account number

Is the claim subject to offset?

- ☐ No  
☐ Yes

3. Nonpriority creditor's name and mailing address

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$

Basis for the claim:

Date or dates debt was incurred

Last 4 digits of account number

Is the claim subject to offset?

- ☐ No  
☐ Yes

3. Nonpriority creditor's name and mailing address

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed

\$

Basis for the claim:

Date or dates debt was incurred

Last 4 digits of account number

Is the claim subject to offset?

- ☐ No  
☐ Yes

**Part 3:****List Others to Be Notified About Unsecured Claims**

4. **List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2.** Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1. Business Card PO Box 15796 Wilmington, DE, 19886	Line <u>3.3</u> <input type="checkbox"/> Not listed. Explain: _____	_____
4.2. _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	_____
4.3. _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	_____
4.4. _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	_____
4.5. _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	_____
4.6. _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	_____
4.7. _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	_____
4.8. _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	_____
4.9. _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	_____
4.10. _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	_____
4.11. _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	_____

**Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims****5. Add the amounts of priority and nonpriority unsecured claims.****Total of claim amounts**5a. **Total claims from Part 1**

5a.

\$ 0.00

5b. **Total claims from Part 2**

5b.

+

\$ 745,046.00

5c. **Total of Parts 1 and 2**

5c.

\$ 745,046.00

Lines 5a + 5b = 5c.

**Fill in this information to identify the case:**

Debtor name HandPicked, Inc.

United States Bankruptcy Court for the: District of South Carolina

Case number (if known): \_\_\_\_\_ Chapter 11

☐ Check if this is an amended filing

**Official Form 206G**

**Schedule G: Executory Contracts and Unexpired Leases**

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, numbering the entries consecutively.

**1. Does the debtor have any executory contracts or unexpired leases?**

- ☐ No. Check this box and file this form with the court with the debtor's other schedules. There is nothing else to report on this form.
- ☒ Yes. Fill in all of the information below even if the contracts or leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

**2. List all contracts and unexpired leases**

**State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**

2.1	<p>State what the contract or lease is for and the nature of the debtor's interest</p> <p>Konica Minolta BH C4050I Copier Lessee</p> <p>State the term remaining</p> <p>54 months</p> <p>List the contract number of any government contract</p>	<p>Pollack Company</p> <p>1711 Central Avenue</p> <p>Augusta, GA, 30904</p>
2.2	<p>State what the contract or lease is for and the nature of the debtor's interest</p> <p>2185 Sunset Blvd Retail Space Lexington, SC Lessee</p> <p>State the term remaining</p> <p>Month to Month</p> <p>List the contract number of any government contract</p>	<p>Rivercrest Realty</p> <p>Director of Asset Mgmt/Acqs</p> <p>8816 Six Forks Rd., Ste 201</p> <p>Raleigh, NC, 27615</p>
2.3	<p>State what the contract or lease is for and the nature of the debtor's interest</p> <p>5 Year Lease for Irmo Store Retail Space Lessee</p> <p>State the term remaining</p> <p>60 months</p> <p>List the contract number of any government contract</p>	<p>Big V Properties LLC</p> <p>176 N Main Street</p> <p>Suite 210</p> <p>Florida, NY, 10921</p>
2.4	<p>State what the contract or lease is for and the nature of the debtor's interest</p> <p>State the term remaining</p> <p>List the contract number of any government contract</p>	
2.5	<p>State what the contract or lease is for and the nature of the debtor's interest</p> <p>State the term remaining</p> <p>List the contract number of any government contract</p>	

**Fill in this information to identify the case:**Debtor name HandPicked, Inc.United States Bankruptcy Court for the: District of South Carolina

Case number (If known): \_\_\_\_\_

☐ Check if this is an amended filing**Official Form 206H****Schedule H: Codebtors****12/15****Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.****1. Does the debtor have any codebtors?**☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.☒ Yes**2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.**

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2.1 Sonya Ingram	113 Dandelion Court Lexington, SC 29072	Bank of America Business	<input type="checkbox"/> D <input checked="" type="checkbox"/> E/F <input type="checkbox"/> G
2.2 Sonya Ingram	113 Dandelion Court Lexington, SC 29072	Melanie Mauldin	<input type="checkbox"/> D <input checked="" type="checkbox"/> E/F <input type="checkbox"/> G
2.3 Sonya Ingram	113 Dandelion Court Lexington, SC 29072	Business Development Cr	<input checked="" type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.4 Sonya Ingram	113 Dandelion Court Lexington, SC 29072	CCA Financial	<input checked="" type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.5 Sonya Ingram	113 Dandelion Court Lexington, SC 29072	U.S. Small Business Adm	<input checked="" type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.6 Sonya Ingram	113 Dandelion Court Lexington, SC 29072	US Small Business Admir	<input checked="" type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G

Debtor

HandPicked, Inc.  
Name

Case number (if known)

**Additional Page if Debtor Has More Codebtors**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2.7 Kevin D. Ingram	113 Dandelion Court Lexington, SC 29072	Business Development Corporation	<input checked="" type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.____			<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.____			<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.____			<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.____			<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.____			<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.____			<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.____			<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G

**Fill in this information to identify the case:**

Debtor name HandPicked, Inc.  
 United States Bankruptcy Court for the: District of South Carolina  
 Case number (if known): \_\_\_\_\_

☐ Check if this is an amended filing

**Official Form 207**

**Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

**Part 1: Income**

**1. Gross revenue from business**

☐ None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

**Sources of revenue**  
Check all that apply

**Gross revenue**  
(before deductions and exclusions)

**From the beginning of the fiscal year to filing date:**

From 01/01/2023 to Filing date  
MM / DD / YYYY

☒ Operating a business  
☐ Other

\$ 265,776.56

**For prior year:**

From 01/02/2022 to 12/31/2022  
MM / DD / YYYY

☒ Operating a business  
☐ Other

\$ 695,297.00

**For the year before that:**

From 01/03/2021 to 01/01/2022  
MM / DD / YYYY

☒ Operating a business  
☐ Other

\$ 969,690.00

**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☐ None

**Description of sources of revenue**

**Gross revenue from each source**  
(before deductions and exclusions)

**From the beginning of the fiscal year to filing date:**

From 01/01/2023 to Filing date  
MM / DD / YYYY

\$ 0.00

**For prior year:**

From 01/02/2022 to 12/31/2022  
MM / DD / YYYY

PPP Loan Forgiveness \$ 186,574.00

**For the year before that:**

From 01/03/2021 to 01/01/2022  
MM / DD / YYYY

Wells Fargo Debt Forgiveness \$ 209,863.00



Debtor HandPicked, Inc. Case number (if known)

**Part 2: List Certain Transfers Made Before Filing for Bankruptcy**

**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/23 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☒ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. Creditor's name		\$	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other
3.2. Creditor's name		\$	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other

**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☒ None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1. Insider's name		\$	
Relationship to debtor			
4.2. Insider's name		\$	
Relationship to debtor			

Debtor HandPicked, Inc.  
Name

Case number (if known)

**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Description of the property	Date	Value of property
5.1. Creditor's name			\$
5.2. Creditor's name			\$

**6. Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
Creditor's name			\$

Last 4 digits of account number: XXXX-

**Part 3: Legal Actions or Assignments**

**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1. Oberlin Village LLC vs. HandPicked, Inc.	Money Owed	Wake County Superior Court  316 Fayette Ville St., Ste 2050 Raleigh, NC 27601	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number 19-CVS-014420-910			
7.2.			<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case title		Court or agency's name and address	
Case number			

Debtor HandPicked, Inc.  
Name \_\_\_\_\_ Case number (if known) \_\_\_\_\_

#### 8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Custodian's name and address	Description of the property	Value
_____	_____	\$ _____
Custodian's name	Case title	Court name and address
_____	_____	_____
Case number	Name	_____
_____	Date of order or assignment	_____
_____	_____	_____

#### Part 4: Certain Gifts and Charitable Contributions

#### 9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1. _____	_____	_____	\$ _____
Recipient's name	_____	_____	\$ _____
Recipient's relationship to debtor	_____	_____	_____
_____	_____	_____	_____
9.2. _____	_____	_____	\$ _____
Recipient's name	_____	_____	\$ _____
Recipient's relationship to debtor	_____	_____	_____
_____	_____	_____	_____

#### Part 5: Certain Losses

#### 10. All losses from fire, theft, or other casualty within 1 year before filing this case.

☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Date of loss	Value of property lost
_____	If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property). _____	_____	\$ _____

Debtor HandPicked, Inc. Case number (if known) \_\_\_\_\_  
Name \_\_\_\_\_

**Part 6: Certain Payments or Transfers**

**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1.	Penn Law Firm, LLC		05/26/2023	\$ 15,000.00
	Address			
	1517 Laurel Street Columbia, SC 29201			

Email or website address

Who made the payment, if not debtor?

Sonya Ingram

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.2.				\$ _____
	Address			

Email or website address

Who made the payment, if not debtor?

**12. Self-settled trusts of which the debtor is a beneficiary**

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.  
Do not include transfers already listed on this statement.

☒ None

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
			\$ _____
Trustee			

Debtor HandPicked, Inc. Case number (if known) \_\_\_\_\_  
Name

### 13. Transfers not already listed on this statement

List any transfers of money or other property—by sale, trade, or any other means—made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None

Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1. _____		_____	\$ _____
Address _____			
Relationship to debtor _____			
13.2. _____		_____	\$ _____
Address _____			
Relationship to debtor _____			

### Part 7: Previous Locations

#### 14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

Address	Dates of occupancy	
	From	To
14.1. 441 Industrial Drive Lexington , SC 29072	06/01/2018	02/20/2023
14.2. _____	_____	_____

Debtor HandPicked, Inc. Case number (if known) \_\_\_\_\_  
Name \_\_\_\_\_

**Part 8: Health Care Bankruptcies**

**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☒ No. Go to Part 9.  
☐ Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
---------------------------	--	---

15.1. \_\_\_\_\_  
Facility name \_\_\_\_\_

**Location where patient records are maintained** (if different from facility address). If electronic, identify any service provider.

**How are records kept?**

*Check all that apply:*

- ☐ Electronically  
☐ Paper

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
---------------------------	--	---

15.2. \_\_\_\_\_  
Facility name \_\_\_\_\_

**Location where patient records are maintained** (if different from facility address). If electronic, identify any service provider.

**How are records kept?**

*Check all that apply:*

- ☐ Electronically  
☐ Paper

**Part 9: Personally Identifiable Information**

**16. Does the debtor collect and retain personally identifiable information of customers?**

- ☒ No.  
☐ Yes. State the nature of the information collected and retained. \_\_\_\_\_

Does the debtor have a privacy policy about that information?

- ☐ No  
☐ Yes

**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**

- ☒ No. Go to Part 10.  
Yes. Does the debtor serve as plan administrator?

- ☐ No. Go to Part 10.  
☐ Yes. Fill in below:

Name of plan	Employer identification number of the plan
_____	EIN: _____

Has the plan been terminated?

- ☐ No  
☐ Yes



Debtor HandPicked, Inc. Case number (if known) \_\_\_\_\_  
Name

**Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**

**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☐ None

Owner's name and address	Location of the property	Description of the property	Value
HandPicked, Inc. Name 270 Harbison Boulevard Columbia, SC 29212	2045 Highway 378 Lexington, SC 29072	Held for Scott Goff, former employee. 2016 Dodge Ram Truck	\$ 5,000.00

**Part 12: Details About Environmental Information**

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

**22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law?** Include settlements and orders.

☒ No

☐ Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
_____	_____	_____	<input type="checkbox"/> Pending
Case number	Name		<input type="checkbox"/> On appeal
_____			<input type="checkbox"/> Concluded

**23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?**

☒ No

☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
_____	_____	_____	_____
Name	Name		



Debtor HandPicked, Inc.  
Name

Case number (if known) \_\_\_\_\_

**24. Has the debtor notified any governmental unit of any release of hazardous material?**

- ☒ No  
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
Name _____	Name _____		_____

**Part 13: Details About the Debtor's Business or Connections to Any Business**

**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- ☒ None

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1. _____ Name		EIN: _____ <b>Dates business existed</b> From _____ To _____
25.2. _____ Name		EIN: _____ <b>Dates business existed</b> From _____ To _____
25.3. _____ Name		EIN: _____ <b>Dates business existed</b> From _____ To _____

Debtor HandPicked, Inc. Case number (if known) \_\_\_\_\_  
 Name

**26. Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

Name and address	Dates of service
26a.1. <u>Cathy Whetstone</u> Name 111 Hounds Run Drive, Lexington, SC 29072	From <u>01/01/2018</u> To <u>03/01/2023</u>

Name and address	Dates of service
26a.2. <u>Tracy Hawks</u> Name 108 Kemsing Road, Columbia, SC 29212	From <u>01/01/2010</u> To <u>06/30/2023</u>

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

Name and address	Dates of service
26b.1. <u>Dooley &amp; Company, CPAs</u> Name 468 Old Cherokee Road, Lexington, SC 29072	From <u>01/01/2020</u> To <u>06/30/2023</u>

Name and address	Dates of service
26b.2. _____ Name	From _____ To _____

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☒ None

Name and address	If any books of account and records are unavailable, explain why
26c.1. _____ Name	

Debtor HandPicked, Inc. Case number (if known) \_\_\_\_\_  
Name

**Name and address**

**If any books of account and records are unavailable, explain why**

26c.2.

Name

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

**Name and address**

26d.1.

Business Development Corporation

Name

111 Executive Center Drive, Enoree Bldg., Ste. 225, Columbia, SC

**Name and address**

26d.2.

US Small Business Administration

Name

2 North Street, Ste. 320, Birmingham, AL 35203

**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☐ No

☒ Yes. Give the details about the two most recent inventories.

**Name of the person who supervised the taking of the inventory**

**Date of inventory**

**The dollar amount and basis (cost, market, or other basis) of each inventory**

Sonya Ingram

\$ \_\_\_\_\_

**Name and address of the person who has possession of inventory records**

27.1.

Sonya Ingram c/o HandPicked, LLC

Name

270 Harbison Boulevard  
Columbia, SC 29212

Debtor HandPicked, Inc. Case number (if known) \_\_\_\_\_  
Name \_\_\_\_\_

Name of the person who supervised the taking of the inventory

Date of inventory

The dollar amount and basis (cost, market, or other basis) of each inventory

\$ \_\_\_\_\_

Name and address of the person who has possession of inventory records

27.2.

Name \_\_\_\_\_

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Sonya M. Ingram	113 Dandelion Court, Lexington, SC 29072	Owner	100

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

☒ No

☐ Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
			_____ To _____
			_____ To _____
			_____ To _____
			_____ To _____

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

☐ No

☒ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1. Sonya Ingram Name 113 Dandelion Court Lexington, SC 29072	110,300.01	_____	Bi-Weekly Salary 6/30/2022-6/30/2023
Relationship to debtor		_____	
Owner		_____	

Debtor HandPicked, Inc. Case number (if known) \_\_\_\_\_  
Name \_\_\_\_\_

Name and address of recipient

30.2

Name \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Relationship to debtor

\_\_\_\_\_

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☒ No  
☐ Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

\_\_\_\_\_

EIN: \_\_\_\_\_

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No  
☐ Yes. Identify below.

Name of the pension fund

Employer Identification number of the pension fund

\_\_\_\_\_

EIN: \_\_\_\_\_

**Part 14: Signature and Declaration**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 06/30/2023  
MM / DD / YYYY

**X**

/s/ Sonya M. Ingram

Printed name Sonya M. Ingram

Signature of individual signing on behalf of the debtor

Position or relationship to debtor Owner

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

- ☐ No  
☒ Yes

Debtor Name HandPicked, Inc.

Case number (if known) \_\_\_\_\_

**Continuation Sheet for Official Form 207**

**26d) Creditors**

**CCA Financial**

**7275 Glen Forest Drive, Richmond, VA  
23226**

**Big V Properties, LLC**

**176 N. Main Street, Ste. 210, Florida,  
NY 10921**

Locations: Location is ("04 Irmo" or "99 Web" or "01 Warehouse" or "12 Lexington")  
 Items: All  
 Customers: All  
 Generated: Thursday, June 29, 2023 5:15 PM  
 Sort: Location:  
 Name (asc)

## YE2022 December Inventory Report

1/1/2023 - 6/29/2023											
Location: Name	Beginning Inventory: Cost On Hand	Beginning Inventory: Price Owned	Purchasing: Gross Received Cost	Transfer Shipped: Net Cost	Transfer Received: Net Cost	Ending Inventory: Cost On Hand	Ending Inventory: Price Owned	Inventory Adjustments: Net Adjusted Cost	Inventory Adjustment: Net Adjusted Price	Source Sales: Net Item Sold Cost	Source Sales: Net Sales
01 Warehouse	\$-10.25	\$-92.00	\$0.00	\$0.00	\$0.00	\$-10.25	\$-92.00	\$0.00	\$0.00	\$0.00	\$0.00
04 Irmo	\$14,571.25	\$63,101.40	\$0.00	\$2,368.00	\$37,577.91	\$12,380.01	\$53,635.32	\$443.83	\$300.59	\$37,612.89	\$120,482.29
12 Lexington	\$27,778.43	\$110,808.63	\$0.00	\$2,880.04	\$33,089.56	\$20,145.62	\$89,194.47	\$296.80	\$2,201.14	\$37,908.62	\$125,332.02
99 Web	\$31,695.69	\$154,698.36	\$66,976.38	\$68,135.05	\$2,610.79	\$13,123.52	\$80,161.00	\$-19,559.80	\$-90,895.88	\$0.00	\$0.00
<b>Grand total:</b>	<b>\$74,035.12</b>	<b>\$328,516.39</b>	<b>\$66,976.38</b>	<b>\$73,383.09</b>	<b>\$73,278.26</b>	<b>\$45,638.89</b>	<b>\$222,898.79</b>	<b>\$-18,819.17</b>	<b>\$-88,394.15</b>	<b>\$75,521.51</b>	<b>\$245,814.31</b>

**Fill in this information to identify the case and this filing:**

Debtor Name HandPicked, Inc.

United States Bankruptcy Court for the: District of South Carolina

Case number (If known): \_\_\_\_\_

## Official Form 202

# Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

### Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule \_\_\_\_\_
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 06/30/2023  
MM / DD / YYYY

X /s/ Sonya M. Ingram  
Signature of individual signing on behalf of debtor

Sonya M. Ingram

Printed name

Owner

Position or relationship to debtor



United States Bankruptcy Court  
District of South Carolina

In re: HandPicked, Inc.

Case No.

Chapter 11

Debtor(s)

**Verification of Creditor Matrix**

The above-named Debtor(s) hereby verify that the attached list of creditors is true and correct to the best of their knowledge.

Date: 06/30/2023

/s/ Sonya M. Ingram

Signature of Individual signing on behalf of debtor

Owner

Position or relationship to debtor

Arboretum Retail, LLC  
PO Box 604077  
Charlotte, NC 28260

Augusta Mall, LLC  
PO BOX 86  
SDS-12-2765  
Minneapolis, MN 55486

Bank of America Business CC  
PO Box 660442  
Dallas, TX 75266

BEI Beach LLC  
4017 Deville Street  
Myrtle Beach, SC 29577

Belle Hall Shopping Center III, LLC  
5950 Fairview Rd., Ste 800  
Charlotte, NC 28210

Big V Properties LLC  
176 N Main Street  
Suite 210  
Florida, NY 10921

Business Card  
PO Box 15796  
Wilmington, DE 19886

Business Development Corp. of SC  
PO Box 21823  
Columbia, SC 29221

Business Development Corporation  
111 Executive Center Drive  
Enoree Bldg., Ste. 225  
Columbia, SC 29210

Callison Tighe & Robinson, LLC  
PO Box 1390  
Columbia, SC 29221

CBL-Shops at Friendly Ctr LLC  
CBL Center  
2030 Hamilton Place Blvd  
Chattanooga, TN 37421

CCA Financial  
7275 Glen Forest Drive  
Richmond, VA 23226

Danielle Anastacia Johnson  
550 Newton Road  
Irmo, SC 29063

Equity Management Group, Inc.  
840 East High Street  
Lexington, KY 40502

Greenridge Shops, Inc.  
PO Box 74008261  
Chicago, IL 60674

Hawthorne Northcross, LLC  
c/o Hawthorne Retail Ptrs Inc  
PO Box 30174  
Charlotte, NC 28230

Hines Global Reit  
PO Box 742644  
Atlanta, GA 30374

Janette Liverman Shealy  
236 McGregor Circle  
Lexington, SC 29072

Janice Buff  
111 Gowan Hill Drive  
Lexington, SC 29072

Karen Hiter  
407 Creek Branch Ct  
Lexington, SC 29072

KeAnjane Govan  
3406 Fernancina Road  
Apt 311  
Columbia, SC 29210

Kevin D. Ingram  
113 Dandelion Court  
Lexington, SC 29072

Landon Ingram  
113 Dandelion Court  
Lexington, SC 29072

Laura Christine Collins  
711 Haverhill Court  
West Columbia, SC 29169

Lauren Stiltner  
117 Long Vista Court  
Lexington, SC 29073

Melanie Mauldin  
432 Myrtle Avenue  
Pawleys Island, SC 29585

Oberlin Village, LLC  
2501 Blue Ridge Road, Ste 280  
Raleigh, NC 27607

Pat H. Dunlap  
123 Whitton Court  
Lexington, SC 29073

Pollack Company  
1711 Central Avenue  
Augusta, GA 30904

Rivercrest Realty  
Director of Asset Mgmt/Acqs  
8816 Six Forks Rd., Ste 201  
Raleigh, NC 27615

SCT Washington Crossing, LLC  
c/o Foundry Commercial, LLC  
PO Box 6230  
Orlando, FL 32802

Sonya Ingram  
113 Dandelion Court  
Lexington, SC 29072

Southeast Management Group  
PO Box 6165  
Greenville, SC 29606

Thruway Shopping Center, LLC  
PO Box 64288  
Baltimore, MD 21264-4288

Time Clock Wizard  
228 Park Ave S., #20163  
New York, NY 10003

Tracy Hawks  
108 Kemsing Road  
Columbia, SC 29212

U.S. Securities and Exchange Comm  
Office of Reorganization  
950 East Paces Ferry Rd., N.E. Ste 900  
Atlanta, GA 30326

U.S. Small Business Administration  
Disaster Relief Processing Center  
14925 Kingsport Road  
Fort Worth, TX 76155

US Small Business Administration  
Disaster Relief Processing Center  
14925 Kingsport Road  
Fort Worth, TX 76155

VAS Town Center I, LLC  
c/o CNL Commercial RE, Inc.  
121 West Trade St., 25th FL  
Charlotte, NC 28202

Wells Fargo Bank, N.A.  
PO Box 2705  
CLS Collateral Serv. Dept  
Winston Salem, NC 27199

**United States Bankruptcy Court**  
South Carolina

In re: HandPicked, Inc.

Case No.

Chapter 11

Debtor(s)

**BUSINESS INCOME AND EXPENSES**

<b>Gross Monthly Income</b>	<b>\$ 54,082.00</b>
<b>Business Expenses</b>	
Cost of goods sold	14,911.00
Advertising	200.00
Car and truck expenses	178.00
Fees	310.00
Depreciation	
Employee benefits	485.00
Insurance	2,766.00
Interest	4,942.00
Legal and professional	370.00
Office expense	
Pension and profit sharing	
Rent	7,368.00
Other leases	201.00
Repairs	328.00
Maintenance	
Supplies	525.00
Taxes and licenses	3,999.00
Travel, meals, etc	300.00
Utilities	1,172.00
Other Computer/Operations Softwa	660.00
Wages	19,332.00
<b>Total Expenses</b>	<b>\$ 58,047.00</b>
<b>Net Monthly Income</b>	<b>\$ -3,965.00</b>

# United States Bankruptcy Court

District of South Carolina

In re HandPicked, Inc.

Case No. \_\_\_\_\_

Debtor

Chapter <sup>11</sup> \_\_\_\_\_

## DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 2016(b), I certify that I am the attorney for the above named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

☐ FLAT FEE

For legal services, I have agreed to accept ..... \$ \_\_\_\_\_

Prior to the filing of this statement I have received. .... \$ \_\_\_\_\_

Balance Due. .... \$ \_\_\_\_\_

☒ RETAINER

For legal services, I have agreed to accept a retainer of ..... \$ 15,000.00

The undersigned shall bill against the retainer at an hourly rate of ..... \$ 375.00

[Or attach firm hourly rate schedule.] Debtor(s) have agreed to pay all Court approved fees and expenses exceeding the amount of the retainer.

2. The source of the compensation paid to me was:

☒ Debtor ☐ Other (specify)

3. The source of compensation to be paid to me is:

☐ Debtor ☒ Other (specify) Sonya Ingram

4. ☒ I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

☐ I have agreed to share the above-disclosed compensation with a other person or persons who are not members or associates of my law firm. A copy of the Agreement, together with a list of the names of the people sharing the compensation is attached.

5. In return of the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- Preparation and filing of any petition, schedules, statements of affairs and plan which may be required;
- Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;

d. [Other provisions as needed]

Above is retainer only. Fees billed hourly as outlined in Application to Employ to be filed at a future date.

6. By agreement with the debtor(s), the above-disclosed fee does not include the following services:

1) Adversary proceedings in the Bankruptcy Court; (2) Lawsuits or other legal proceedings before any other court or tribunal; (3) Appeals; and (4) Matters involving material facts not disclosed at the time the Retainer Agreement was executed.

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

06/30/2023

/s/ W. Harrison Penn, District Ct. ID #11164

*Date*

*Signature of Attorney*

Penn Law Firm, LLC

*Name of law firm*  
1517 Laurel Street (29201)  
PO Box 11332  
Columbia, SC 29211-1332